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A UNIT COST ANALYSIS OF THE PEACE RIVER
SCHOOL DIVISION FOR THE SCHOOL
YEAR 1969-1970

by



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A THESIS

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The undersigned certify that they have read, and recommend to the Faculty of Graduate Studies for acceptance, a thesis entitled "A Unit Cost Analysis of the Peace River School Division for the School Year 1969-1970," submitted by Lachlan Sinclair Phimester in partial fulfilment of the requirements for the degree of Master of Education.

ABSTRACT

The purpose of this study was to conduct a unit cost analysis of Peace River School Division #10 for the school year 1969-1970. The specific problem was to estimate per pupil costs of various chosen areas for the Division as a whole and for each school in the Division. The research was centered around three applications of this unit. The first was a per pupil cost for each category of a selected Functional-character-object-classification expenditure model. The second was a Direct Instructional per pupil cost for all subjects taught in the Division's schools. The third was a total per pupil cost (Direct Instructional plus Direct and Indirect Expenditures) for each subject offered. The emphasis in the last two parts of the study was on program clusters rather than on individual subjects.

The data required for the expenditure model were estimated from an examination of all vouchers of the Divisional Office for the months September 1969 to April 1970 and a projection of those figures over the months May 1970 to August 1970. Since most of the data were aggregate Divisional totals, a good deal of proration to schools and subjects was required.

The data necessary for the Direct Instructional per pupil costs were obtained through a Faculty Workload Survey sent out to the schools shortly after the second semester started.

Procuring the total per pupil costs involved combining Direct Instructional, Direct Expenditure, and Indirect Expenditures. Only a small

portion of expenditures, both direct and indirect, could be identified with specific courses. Therefore, a good deal of proration was required.

Analysis of the data indicated that instructional salaries, which was the greatest single cost, accounted for over 50 per cent of total expenditure. The second and third highest per pupil costs were Transportation and Plant Operation. Per pupil costs by grade divisions increased as the grade levels ascended from division I through IV.

The Language Arts cluster per pupil costs were the highest throughout the four grade divisions. Science per pupil costs were low in the lower grade divisions but steadily increased to grade division IV. Mathematics per pupil costs remained nearly uniform throughout the four grade divisions as did Physical Education costs. Fine Arts per pupil costs declined to grade division III, then were found to be absent in grade division IV. Opening Exercises and Religious Instruction were present only in the lower grades and were relatively small costs to the Division. Supervised Study, on the other hand, rose from a relatively minor cost in grade division I to a significant figure (comparable to the academic subjects) in grade division IV.

The addition of Direct and Indirect expenditures, which were mostly prorated on a 'dollar volume' basis, did little to change the patterns indicated above. Too few direct expenditures, except for Industrial Arts, could be identified to appreciably affect the per pupil cost patterns created by Direct Instructional costs.

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CHAPTER I

SIGNIFICANCE, PROBLEM, DELINEATION AND ASSUMPTIONS

INTRODUCTION

Alberta's public school costs have increased sharply in recent years. Hanson (9, p. 12) noted that the operating expenditures for all public elementary and secondary schools in Alberta increased from nearly \$29 million to \$262 million between 1950 and 1968. He pointed out that the annual average rate of increase for this eighteen year period was over 13 per cent and that the last three years saw an acceleration to 16.5 per cent. The Honourable Raymond Reiersen, the former Minister of Education, reported at the Alberta Seminar on Educational Finance at Banff (1967) that the total amount of public and secondary educational expenditures rose from approximately \$115 million in 1961 to \$227 million in 1967, which represented a doubling in a six year period (11, p. 49).

The phrase most frequently used to describe this situation is "the spiraling cost of education." This spiraling has all too well been reflected in the supplementary requisitions which the local taxpayer has been asked to pay. In 1961, the first year that the Foundation Program was in effect, about half of the school jurisdictions had no supplementary requisitions. By 1962, the average supplementary mill rate for the province was 6.2. This rose to 8.86 in 1967 and 15.20 in 1968. The estimated figure for 1969 is nearly double the 1968 figure (8, p. 3).

Because the supplementary requisition is a direct charge to the taxpayer for education and is therefore highly visible, and inasmuch as its rapid rise is contrary to the expectations of the government for the Program, both the public and the government have become concerned (8, p. ii). According to Wilkinson,

In the past twenty or twenty-five years we have moved from a position of general apathy about public spending for education to one of alarm and confusion: alarm about the apparent size of the expenditures necessary and confusion about whether we can afford it, and what priorities different types of education should have to one another and relative to other calls on the public purse [11, p. 28].

At the time of the introduction of the Foundation Program in 1961, the Honourable E. W. Hinman, then the Provincial Secretary, made the statement that "there are increasing indications that our people are becoming concerned over the rising cost of education" (11, p. 66). The Economic Council of Canada has indicated that, by 1975, education spending in Canada will more than double the 1967 figures of \$3.4 billion. Referring to Alberta, Hanson stated that

A strong upward trend can be expected to continue in the decade ahead. The expenditure requirements of the elementary and secondary schools will increase substantially, and those for post-secondary education to rise markedly [sic] [9, p.3].

Reierson indicated that he agreed with Hanson's projected expenditures of some \$380 million by 1972, which means that an increase of approximately \$167 million over the 1967 figure is likely (11, p. 62).

If there is little hope of stopping the rising cost of education indicated above, the logical alternative action would seem to be to scrutinize educational expenditures to see that the money is being spent to the 'best' advantage. (It is recognized that the word 'best', with

all that it implies for education, is a value-laden one that would be far from having a common definition among Albertans.) It seems reasonable enough to suggest that a first step might well be to examine just how the money expended for education is being allocated. Hull states that "the determination of costs may well be considered one of the first steps in complete analysis of the administration and financial practices within an institution" (6, p. 371).

Wilkinson sums up the situation in this way:

. . . it is my contention that we would be able to cope with the current maze of problems confronting us with much greater assurance than we are at the present if far more time and resources were devoted to consideration of the types and amounts of education actually required and the most efficient ways of utilizing the resources to be devoted to education [11, p. 28].

Mort, Reusser, and Polley add that "accurate analysis of costs is essential to effective control of the educational enterprise and is an aid in explaining the work of the school to those who are interested" (5, p. 40).

UNIT COST ANALYSIS DESCRIPTION

Fowlkes and Hansen presented a most useful definition of Unit Cost Analysis:

Cost analysis is the process of studying the total costs of public education for a given community, state, or area for a given year; trends in total school costs; the costs of specific services or subjects, e.g. transportation or English; the costs of education by grades or levels, e.g. elementary school costs, secondary school costs; costs of non attendance; costs and taxpaying ability; costs and size of school; reasons for increased costs; reasons for decreased costs; need for increased costs and need for decreased costs [2, p. 471].

Knezevich and Fowlkes, on the other hand, stated that cost analysis is ". . . an attempt to measure how much was accomplished at a given price" (4, p. 153). Hull described Unit Studies as follows:

. . . cost studies attempt to allocate measurable costs to predetermined units for a given period of time. In its simplest form, the cost study may conceive of the unit as being the institution and allocate cost by gross function only (for example, instructional or noninstructional research, and overhead). In a more sophisticated study, several units may be selected for examination (schools, curriculum, departments, credit hours), and the functions allocated to units in considerable detail. In its most complex form, the cost study may analyze all institutional expenditure in detail and charge them back to any one of a number of units which may have to be selected for reporting [6, p. 732].

For the purpose of this study, Unit Cost Analysis refers to the examination of all school board expenditures; the charging of these expenditures back to specific functions, activities, services, or performances; the conversion of these expenditures to specified unit costs on a pupil enrolment basis, and the analysis of the resultant per pupil unit costs.

SIGNIFICANCE OF COST ANALYSIS STUDIES

Tyndall and Barnes (7, p. 153) and Hull (6, p. 371) believe that cost analysis studies are beneficial in that they enable management and administrators to measure current costs, to predict future costs, and to judge the efficiency and practicability of certain school practices. As Hull says,

There can be little doubt that the recent impetus given to studies of unit costs in higher education has resulted in a number of benefits to institutions which have undertaken them [6, p. 371].

Mort and Reusser point out the significance of unit cost analysis in program changes (5, p. 401). It is likely in today's climate of change and limited resources that school authorities faced with new

courses would be greatly helped and better able to make sound decisions about the implementation of such courses if they knew both the cost of the new courses and the cost of the courses they currently offer.

Johns and Morphet (3, p. 469) indicate that unit costs are frequently used in developing and interpreting budgets and annual reports. They suggest that large lump sums of money have no real meaning for the public, whereas a unit cost of so much per pupil day or year does have real meaning. Wilkinson stated that

. . . part of the answer to obtaining adequate funds for education is to make more efficient use of existing funds. Simple projections of present cost structures have little to contribute on this matter [11, p. 30].

What is suggested here is that, instead of building a budget by adding a percentage to last year's budget to provide for increased enrolment and expected inflationary costs, it would be more useful to create a budget on the basis of the cost of providing specific functions, activities, and services on a per pupil basis. The suggestion is that this would produce more meaningful expenditure data, that more realistic allocation of budget monies would be possible, and that management would have a far more valid basis for evaluating their institutions' performance (2, p. 471). There is also the implication that the public and other interested parties, being better able to understand how educational monies are being spent, will better understand the necessity for adequate school revenue.

In summary, unit cost analysis studies can provide the data which school jurisdictions need in order to better

- (1) determine the adequacy or inadequacy of school expenditures and revenues;

- (2) achieve an efficiency of operation to obtain optimum utilization of the limited resources;
- (3) prepare a more realistic budget;
- (4) justify their expenditures and to gain public understanding; and
- (5) establish and maintain an adequate educational program.

USE OF COST ANALYSES DATA

Unit cost analyses can provide much useful data; they are not, however, a panacea for all the ills that beset education. The end product of a unit cost analysis such as this one is a detailed collection of pupil cost figures for various selected expenditure classifications such as transportation, maintenance, direct instruction costs, indirect instructional costs, library, and supplies. Such data is obviously of no use in itself; the logical use of such data is to compare it with some other similar data. In a school jurisdiction this comparison could well be (1) with the previous year's figure, (2) with another school figure in the system, or (3) with another system's figures. If the objective were only to reduce costs, another approach could simply be to examine a specific unit cost figure in isolation to see how the total unit cost was created, and then try to cut down that cost by either reducing or eliminating some of the items that make up the total figures. Without any criteria with which to judge whether a particular unit cost figure should be reduced or what items could legitimately be reduced or eliminated, this would seem to be a foolhardy, if not irresponsible, approach.

Unit cost data in education is therefore generally used comparatively, either through comparisons of produced unit cost figures within a system or between systems. This particular study is one of such comparative studies. There are dangers inherent in comparing data from unit cost studies. Some of the factors that make comparisons of educational cost figures difficult to use are:

- (1) different physical conditions, e.g. types of roads used by buses, old and new buildings, poor or good school design for operation and maintenance, and utility costs;
- (2) different demographic circumstances such as the diversity and homogeneity of the population, and the heterogeneity of the population from a cultural and socio-economic point of view;
- (3) difficulty in correctly allocating employee time and expenditures to specific activities;
- (4) quality of performance and quality of the output are not considered.

Hull (6, pp. 371-376) stated that unit cost analyses should be considered only as a useful management tool and that the users of that tool should be aware of the following factors:

- (1) all cost studies are quantitative and are not qualitative;
- (2) the quantitative measure of performance currently utilized is not accurate;
- (3) the use of cost studies may imply that cost is the most important aspect of the educational climate;

(4) the nature of cost-study data may lead to faulty interpretations, misuses, and the establishment of improper relationships; and

(5) the availability of cost-study data may lead to abuses resulting from excessive zeal to reduce costs.

In spite of the warnings given by Hull, he clearly indicated that unit cost analysis remains a valuable tool. He asserted that inherent dangers need not negate the usefulness of unit cost analysis, and that the positive benefits far outweigh the disadvantages (6, p. 376).

Corbally's (1, p. 172) statement that the way in which comparative studies should be used "is to raise questions rather than supply answers" is central to the justification of this particular study. How one uses a tool and for what purpose is understandably and obviously important. The position taken in this study is that the school authority which has unit cost data for its system can use such data meaningfully and legitimately to discover differences for which they must seek the reason(s), if that difference is a concern to them. If the reason for the difference is valid in their judgment, they have a better understanding of and justification for what they are doing. If the reason for the difference is not valid in their judgment, and is rectifiable, then their course of action is clear. If correction is not possible, then at least they are better able to justify their position.

Unit cost analyses facilitate the selection of alternatives by providing data on the cost of various programs, functions, and activities. On a purely economic basis, the school authorities can make responsible changes in any facet of their activities by reason of knowing the cost

of the innovation and the cost of that which is foregone. Decisions concerning new programs, subjects, or activities will also probably be more rational when based on cost as well as on expected outcomes.

BACKGROUND OF THE PROBLEM

In 1961, the Honourable Mr. Hinman made the statement that there was growing concern over the rising cost of education (11, [Banff], p. 66). This concern apparently has not abated, for in February, 1969 the Minister of Education, the Honourable R. C. Clark, announced the appointment of a committee to undertake a study of the Foundation Program. The committee was charged with the responsibility of studying the current operation of the Alberta Foundation Program (8, p. 1). This committee, known as the Minister's Committee on School Finance, handed down its report on October 1, 1969.

The following excerpts taken from that report provide the basis for this study:

In brief, if the Province is to chart directions for the improvement of the educational plan, perhaps these should derive from a study of the range of programs being undertaken by local school systems, most of which may be essential for basic education, and of the requirements by way of human, physical, and financial resources to make these programs effective.

(1) Accordingly, the Committee is recommending that, commencing immediately, research in selected jurisdictions be undertaken to identify programs currently in existence, to discover their purposes and to establish the resources that school authorities are allocating to each of these. This proposal for program analysis is along the lines charted by Professor Atherton of the University of Alberta in the Thorhild Study [8, p. 52].

In making this recommendation, the Committee is fully aware of the inadequacies of cost benefit studies when applied to education programs, the difficulty in assessing the benefits quantitatively being not the least of these.

Despite these reservations, the Committee considers that fairly extensive systems analysis research of this type should

be undertaken immediately. From such research can be established the range of programs in existence in Alberta schools, the resources being deployed in carrying through these programs, the variation in costs among the jurisdictions, the number of students being touched by each program, the value of programs as measured by opinion and other devices, the lack of opportunity deriving from program limitation and inadequate development, and identification of successful and unsuccessful practice, increased insight into the operation of particular programs for which the Province may be providing millions of support dollars [8, p. 53].

The Committee is not at all sure that program analysis is the panacea for the financial problems that education systems are currently encountering. It is convinced, however, that systems study provides an avenue which the Province must explore with the hope of discovering new and fruitful directions for change [8, p. 54].

The formal recommendation affecting this study reads as follows:

That research should be undertaken immediately in selected school jurisdictions to analyse programs currently in existence, to review their purposes and to determine the resources that school authorities are allocating to each of these [8, p. ii].

Subsequent to this report, the next step was the issuing of Order-in-Council 1918/69 dated October 14, 1969, which authorized the engagement of Peter J. Atherton of the University of Alberta to carry out research in selected school jurisdictions in accordance with the following schedule:

- (1) The proposed study is related to the work of the Minister's Committee on School Finance and derives from a specific recommendation in the Committee's report.
- (2) The broad field in which this study is based is that of program analysis and budgeting.
- (3) The study will be undertaken in selected typical jurisdictions and will include activities such as
 - (a) Identifying and defining programs currently in existence in typical jurisdictions.
 - (b) Identifying the financial, human, and material resources allocated to the achievement of these programs.

- (c) Establishing the costs of programs in various types of school organization and determining the optimum conditions for economical administration.
- (d) Developing forms and procedures for the processing of data to introduce program budgeting.
- (e) Undertaking the training of selected personnel from local jurisdictions to administer program budgeting procedures.
- (f) Establishing a pilot project in program analysis and budgeting.
- (g) Recommending procedures for the institution of program analyses and budgeting throughout the total provincial school system.

THE MAJOR PROBLEM

The major problem of this thesis was to conduct a cost analysis of the Peace River School Division #10. The study was concerned with only part of the Committee's specific recommendation, that being to analyze the resources that the Peace River School Division was allocating for each program offered. The other portion of the recommendation, reviewing the purposes of the program, could, in the writer's opinion, best be investigated in a separate study. For this reason there was no examination of the purposes of various programs offered.

This was an independent study that was part of a larger group project. Other school jurisdictions, divisions, counties, and districts were studied by other researchers. The selection of the various jurisdictions studied was made by Mr. M. Eurchuk, a master's student at the University of Alberta, in consultation with Dr. P. J. Atherton. The selection was based on a high, low, or medium total rating on several criteria. The criteria considered were the assessment per pupil,

staff-pupil ratio, supplementary requisition per pupil, expenditure per pupil, and pupil-average ratio. School jurisdictions of each type were selected from all three levels. Of the four divisions so selected, the Peace River Division was chosen by the writer because of his familiarity with that Division with the hope that this familiarity would produce more accurate estimations.

Sub-Problems

The specific research questions investigated involved estimating

- (1) the total educational costs per pupil for the Division;
- (2) the total educational costs per pupil for each school in the Division;
- (3) the total educational cost per pupil for each program in the Division;
- (4) the total educational cost per pupil for each program in each school in the Division;
- (5) the direct instructional costs for each curriculum subject offered in each school; and
- (6) the per pupil cost of various selected program areas in the various grade levels of each school.

DELINEATION OF THE STUDY

Delimitations

- (1) The study is delimited to expenditures made in the Peace River School Division #10.
- (2) The study is delimited to actual expenditures and

projected expenditures for the 1969-1970 school year.

- (3) Only regular expenditures made on behalf of day students are included in the study.
- (4) Operating expenditures in this study do not include debt charges, interest, depreciation, and capital outlay.

Limitations

- (1) The data are idiosyncratic and hence are appropriate for only the year and area in which the study was made.
- (2) The study is limited by the accuracy of the data and information supplied and by the writer's ability to prorate and interpret the data.

ASSUMPTIONS

One of the major factors in the success and worth of a unit cost analysis is its accuracy; that accuracy greatly hinges on how the proration of expenditures is done. The basic assumptions of this study were that

- (1) the bases chosen for proration expenditures were those that best represented actual expenditure or consumption;
- (2) the proration by primary sources was an accurate

reflection of actual costs;

- (3) the records from which data were taken were complete and accurate; and
- (4) the various unit costs estimated for each school are valid factors for comparison between schools.

CHAPTER II

THE RESEARCH DESIGN

INTRODUCTION

In Chapter I it was suggested that the only logical and meaningful way to use unit cost figures produced by such a study as this one is to compare them with similar figures from other cost studies. This suggests that there must be some degree of uniformity in terminology, definitions, proration procedures, choice of unit and areas to be costed, and in the classification of the expenditures. Reason and White (10, pp. 205-206) and Knezevich and Fowlkes (4, p. 153) strongly feel that unit cost studies are all but meaningless without such uniformity.

Since this study is part of a larger comparative study under the auspices of the Department of Education, in which the instructions were that studies be conducted along the "lines charted" in the Thorhild study, the terminology and many of the definitions and procedures used are those developed by Myroon (12). The classifications of expenditures and areas costed are, for all intents and purposes, identical.

TERMINOLOGY AND DEFINITIONS

Unit cost analysis. This term means the examination of all expenditures in detail, the allocating of these expenditures to specific functions, activities, services or performances, the conversion of these

expenditures to specific unit costs on a per pupil basis, and the analyses of those per pupil costs.

Expenditures. This refers to the amount of money or money's worth incurred, whether paid or unpaid (accrual basis), for any item of property or service.

Accrual accounting. As it relates to expenditures, accrual accounting means that expenditures are recorded as soon as they result in a liability, regardless of when the payment is actually made (3, p. 457).

Proration. This refers to the allocation of parts of a single expenditure to two or more different accounts in proportion to the benefits which the expenditure provides for the purpose or program area for which the accounts were established.

Expenses. Expenses are expenditures other than salaries which were incurred by employees for items like supplies, travel expenses, membership fees, indemnities, accident policies and other insurance, advertising, repairs to supplies, and other non-salary items. Such expenditures must be incurred in the legitimate pursuit of the employees' work and must be valid charges to the employer.

Current operating expenses. This refers to the total of all expenditures made during a given period of time, excluding expenditures for capital outlay and debt service (3, p. 461).

Salary. Salary is the total amount regularly paid to an employed

individual, before deductions, for personal services rendered while on the payroll of the employer.

Dollar volume of expenditure. The volume of direct expenditure attributed to any course or program.

Direct expenditure. This term refers to expenditures other than teachers' salaries that can be identified as actual expenditures for a given course or program cluster.

Indirect expenditures. This refers to expenditures that cannot be identified as actual expenditures for a given course or program cluster.

Functional-character-object classification. This refers to the classification of expenditures by their character and function. 'Character' is the broad grouping of expenditures and 'function' is the kind of educational work done in the character grouping. 'Object' refers to the items, services, or article purchased. Such a classification was recommended by Knezevich and Fowlkes (4, p. 160), Johns and Morphet (3, pp. 461-465), and Reason and White (10, p. 129). In this study a modified format as developed by Myroon was used in order to maintain a degree of uniformity. Figure 1 represents the Functional-Character-Object Classification used in this study. Series 900 (Food Services), series 1000 (Student Body Activities), series 1100 (Community Services), series 1200 (Capital Outlay), and series 1300 (Debt Service) were all excluded from the classification as they were not applicable to this study.

Grade divisions I, II, III, and IV. Grade division, sometimes referred to as grade level, refers to the groupings of the grades from

- Series: 100 ADMINISTRATION
- a. Salaries
 - b. Expenses
- 200 INSTRUCTION
- a. Direct Salaries
 - (1) instruction
 - b. Indirect Salaries
 - (1) administration
 - (2) clerical
 - (3) Guidance Counsellor
 - (4) Supervisor of Elementary Instruction
 - (5) library
 - (6) substitutes
 - (7) other
 - c. Indirect-Direct Expenses
 - (1) textbooks
 - (2) library and reference books
 - (3) instructional supplies
 - (4) equipment
 - (i) science
 - (ii) physical education
 - (5) correspondence courses
 - (6) repairs to equipment
 - (7) Guidance Counsellor
 - (8) Supervisor of Elementary Instruction
 - (9) other
- 500 PUPIL TRANSPORTATION SERVICES
- 600 PLANT OPERATION
- a. Salaries
 - b. Utilities
 - c. Supplies
 - d. Central Office
 - e. Others
- 700 PLANT MAINTENANCE
- 800 FIXED CHARGES
- 1400 OUTGOING TRANSFER ACCOUNTS

FIGURE 1

FUNCTIONAL-CHARACTER-OBJECT CLASSIFICATION OF EDUCATION
EXPENDITURE ACCOUNTS NECESSARY FOR
UNIT COST ANALYSIS*

*Source: Adapted from Reason and White, Chapter 3.

one to twelve in the following way:

Division I	—	grades 1 - 3 inclusive
Division II	—	grades 4 - 6 inclusive
Division III	—	grades 7 - 9 inclusive
Division IV	—	grades 10 - 12 inclusive.

DEFINING FUNCTIONAL-CHARACTER-OBJECT EXPENDITURE CLASSIFICATION ITEMS

100 Administration. "Administration" consists of those activities which have as their purpose the general regulation, direction, and control of those affairs of the school district that are system-wide and not confined to one school, subject, or phase of school activity. In general, "administration" includes expenditures on salaries and expenses of the school board, superintendent, central office staff, and other activities related to planning, organizing, co-ordinating, controlling, and directing the human efforts and material resources necessary on a system-wide basis.

200 Instruction. "Instruction" includes the series of accounts which deal directly with, or aid in, the teaching of students or improving the quality of instruction. These activities include personnel such as the teacher, building principal and vice-principal, supervisor of instruction, guidance personnel, librarian, department heads, substitute teachers, temporary teachers, part-time teachers, and interns.

200 (a) Direct salaries. "Direct salaries" include full-time salaries as well as prorated portions of salaries for all teaching services rendered to pupils or students in the school system. This includes full-time, temporary, and part-time teachers, and the prorated teaching portion of administrators, consultants, librarians, counsellors, and depart-

ment heads. The general term "instructors" is given to these people.

200 (b) Indirect salaries. "Indirect salaries" include the full-time or prorated portions of personnel who are only indirectly concerned with teaching activities or the improvement of the quality of instruction. This includes personnel such as building administrators, counsellors, interns, substitutes, supervisors, librarians, department heads, and school clerical personnel.

200 (c) Direct-indirect expenses. This category includes all expenses incurred for teaching activities or the improvement of instruction, either directly or indirectly. "Textbook" expenditures include those furnished free either to all students or to some students, book binding and repairs, freight and cartage of textbooks, and the net cost of textbook rental. Net cost is determined by subtracting the money received from the pupils for buying or renting the books from the money charged against the school district for the purchase of these books.

"School library" expenditures include accrued expenses for regular or incidental purchases of school library books available for general use by the students; reference books for use in or out of the library; binding and repairing of these books; freight and cartage on the books, periodicals, and newspapers; library supplies such as index cards and pencils; audio-visual material such as films, filmstrips, recordings, charts, and maps; and other related expenses. Books for a new library or materials to expand a library are excluded from this category; they are included in "capital outlay".

"School supplies" refers to those expenditures for all supplies which are utilized in the teaching-learning process (including freight

and cartage) excluding science or physical education equipment. Science equipment refers to all those supplies and materials purchased for science activities while physical education equipment refers to all those supplies and materials purchased for physical education activities. All other types of "supplies" were considered as belonging to the category "instructional supplies". Examples of "instructional supplies" are tests, paper, chalk, ink, pencils, stencils, staplers, crayons, paint, ink, paper clips, and other materials not purchased specifically for science or physical education. Some examples of science equipment are test tubes, chemicals, balances, and animal samples, while some examples of physical education equipment are various balls, skipping ropes, bats, helmets, and gloves. Any individual item over \$500.00 was considered as "capital outlay" rather than instructional equipment.

"Correspondence courses" expenditures are included when the school Division pays the registration fee for the student. This includes items such as damage to films, supplies for in-service training, supplies for school exhibits, and other items not consumed in the teaching-learning process.

300 Attendance services. Attendance services expenditures are those incurred by activities which are designed for the promotion and improvement of children's attendance at school, through the enforcement of compulsory attendance laws and other services. This includes the salary and expenses of the attendance officer. In this study such costs were so small that they were included in 100 (b) (Expenses of the Central Office).

500 Pupil transportation services. This category is concerned

with the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or co-curricular activities. This category includes salaries for supervisors, drivers, mechanics, clerks and others, replacement of vehicles, pupil transportation insurance expenditures in lieu of transportation, maintenance and operation of transportation vehicles and buildings, and others.

600 Operation of plant. "Plant operation" consists of those housekeeping activities concerned with keeping the physical plant open and ready for use. This includes activities such as heating, cleaning, disinfecting, lighting, power, communications, water, sewage, caring for grounds, moving furniture, operation of trucks, and other such housekeeping functions as are repeated somewhat regularly on a daily, weekly, monthly, or seasonal basis. Repairs and replacement of equipment and facilities are excluded. These activities are for school plants, central office, warehouses, garages (excluding pupil-transportation garages), maintenance shops, teacherages, dormitories, and other such buildings.

"Salaries" are for plant engineers, custodians, and other related personnel. "Utilities" include water, sewage, electricity, heat, telephone, telegraph, and others. Supplies include custodial supplies and supplies for the care of grounds. Charges to "central office" include salaries, utilities, and supplies required in the operation of buildings in the central office (all buildings except individual school plants). "Others" includes items such as operation of school vehicles (other than school buses), in-service for employees, express, cartage, freight and other difficult-to-record expenses.

700 Maintenance of Plant. This classification series involves

those activities concerned primarily with keeping the grounds, buildings, and equipment in their original condition of completeness or efficiency, either through repairs or by replacement of property (anything less than a total building or room). Salaries for carpenters, painters, electricians, maintenance staff, and other similar personnel engaged in plant maintenance are included under "Salaries." Expenses for replacement of instructional equipment include desks, chairs, tables, bookcases, workbenches, typewriters, projectors, trucks, business machines, radios, and so on. These were included under "Maintenance of Plant" as were other expenses involving replacement of equipment for non-instructional functions and activities such as "administration," "attendance," and "health." Both types of replacement of equipment do not include built-in items. A fourth category labelled "other expenses" includes expenditures on materials and rented equipment for upkeep of grounds, repair of buildings, repair of equipment, and others. Occasional "contracted services" for upkeep of grounds, repair of buildings, and repair of equipment were included.

800 Fixed charges. "Fixed charges" are those expenditures of a generally recurrent nature which are not readily allocable to other expenditure accounts. Fixed charges include items such as employee insurance, property insurance, liability insurance, and rent or tax on land and buildings.

1400 Outgoing transfer accounts. "Outgoing transfer accounts" include any expenditures made to other administrative units in the matter of tuition agreements, such as expenditures for services rendered to divisional pupils attending schools in other administrative units. This includes items such as tuition and transportation.

METHODOLOGY

Fundamental to unit cost analysis is the determination of

- (1) the time period of the study;
- (2) the unit and areas to be costed;
- (3) the accumulation of expenditure data;
- (4) the proration logic and procedure;
- (5) the estimation of unit costs for the selected areas; and
- (6) an analysis format.

When the unit cost analysis is part of a comparative study, the need for uniformity dictates that many of the methodological procedures be similar.

Determining the Time Period of the Study

Knezevich and Fowlkes (4, p. 157), Johns and Morphet (3, p. 468), and Reason and White (10, p. 129) all indicate that the most useful and frequently used per pupil expenditure time period is one year. The time period for this study was the school year rather than the fiscal year. The study was primarily interested in the per pupil cost in relation to the student's progress through one year of schooling, which is the generally accepted broad measure of performance. The major emphasis of this study was on performance, hence the areas costed out are primarily performance-oriented areas such as subject and program.

Determining the Unit and Areas to be Studied

Basic to this study is the per pupil unit. As pointed out by Johns and Morphet (3, p. 469), the per pupil per year unit of cost is the most useful one. Such figures are readily understandable to the

public and to those more directly concerned with education. Such matters as budgeting, implementation of new courses, and decisions regarding future expenditures are greatly facilitated if decision makers know the per pupil per year costs.

Three types of measures are commonly used to determine what per pupil unit to use. These include (1) average daily attendance, (2) average daily membership, and (3) enrolment at a given date. Knezevich and Fowlkes (4, p. 157) and Johns and Morphet (3, p. 469) suggest that the average daily membership is the best measurement to use. In this study, because it was done before the end of the school year, the 'enrolment at a given date' measure was used. Data on average daily attendance or membership were not available. The enrolment was established through a Faculty Workload Survey taken in February after the second semester had started (see Appendix A, p. 107).

Determination of Proration Basis

As pointed out by Knezevich and Fowlkes, "Unit Cost Analysis is more meaningful when based on careful prorating of expenditures" (4, p. 162). They further suggest that uniformity in prorating procedures is necessary if there is to be any significance to comparative studies. The fundamental purpose of proration is to allocate parts of a single expenditure to different accounts in proportion to the benefits which the expenditure provides to each account. With this in mind, the methods used in this study to prorate expenditures were those which best reflected the actual relationship of the expenditure to the activity for which the expenditure was made. Thus the emphasis was on practicality, validity, and accuracy rather than uniformity.

The method of proration recommended in the 1957 USOE financial accounting handbook for local and state school systems is strongly recommended for all school systems. The seven methods of proration recommended in this handbook are based on (1) time, (2) average daily membership or average daily attendance, (3) time-floor area, (4) hour consumption, (5) number of pupils, (6) mileage, and (7) quantities consumed [4, pp. 130-138].

The above quotation illustrates some of the possible bases for proration. This study used elements of all of the above. The actual methods of proration, with their rationales and explanations, are included in the succeeding chapters in proximity to their application, in order to facilitate interpretation.

The Accumulation of Expenditure Data

A unit cost analysis of a school system must include all expenditures and take into consideration all activities, functions, services, or performances of all personnel that result in expenditures associated with the responsibility of providing an education for the students. The collection of data therefore involved a complete examination of the Division's ledger sheets, payroll sheets, and invoices. All salaries, benefits, or actual monies needed to be properly prorated; this necessitated obtaining the help of the Division's personnel in the correct proration of their salaries, contracts, and expenditures.

Estimating the Unit Costs

No particularly complex manipulation of figures is required in unit cost studies, but many calculations are involved. For this reason a calculator or computer is best used. In this study, direct instructional salaries data were processed by computer, while the remainder of the data were processed using a manual calculator.

Analysis of Findings

Obviously an integral part of a unit cost analysis, as the name suggests, is the analysis of the findings. As indicated in Chapter I, the analysis of unit cost studies is useful at two levels, one level being external and local and the other being external and regional or provincial. Thus analysis can be limited simply to the examination of the findings of one study, or it can be used to compare data from a number of studies. Bearing in mind the cautioning of Chapter I on the misuse of data, both levels of analysis have merit (6, p. 376). The analysis in this study was of the first type, namely the examination and comparison of unit cost figures within one system. For the most part, attention was drawn to differences of per pupil costs between schools, in particular with regard to program clusters. Some attempt was made to identify contributing factors.

CHAPTER III

DATA SOURCES, COLLECTION, AND TREATMENT

INTRODUCTION

This stage of the thesis was concerned with applying the cost analysis model outlined in the previous chapter to the operational expenditures of the Peace River School Division for the 1969-1970 school year. This entailed determining the data sources and the actual procurement of appropriate data. Most of the expenditure data were obtained from invoices and vouchers of the Divisional office. Information relevant to the direct instructional costs was gathered through a Faculty Workload Survey sent to each school (see Appendix A, p. 107). Additional information required was gathered from source personnel by interview.

In order to obtain expenditure data for the complete school year, it was necessary to take two steps. The first step was to determine the actual expenditures by categories as outlined previously for the first eight months of the year. The second step was to project these figures to determine the cost for the whole school year.

Once the expenditure data were gathered, it was necessary to allocate these data to the various schools. Much of the total expenditure was allocated on the basis of actual expenditure, but it was necessary to prorate some of the expenditures. Various proration methods, outlined in the following section, were used. Within the schools other proration methods were used to further allocate costs to specific courses, grades,

or grade divisions.

In general, the projection to account for the months May to August was made on the basis of last year's expenditure subject to adjustment for changed conditions, and a check by the Secretary-Treasurer of the Division. The bases and adjustments for these projections are explained in the following section.

PROJECTION AND PRORATION OF EXPENDITURE SERIES

100 a. Administrative salaries projection. Since these are for the most part on a monthly basis, little difficulty was experienced in obtaining a twelve month figure. Some adjustment for changed salaries and part time help was required.

Proration. It was decided by the writer, and supported by local authorities, that proration on a per pupil basis was the most feasible; therefore this means of proration was used.

100 b. Administrative expenses projection. The Secretary-Treasurer stated that the use of last year's four month figures would be valid. The 1969 financial statement figures were used as a check.

Proration. As with administrative expenses, no proration beyond a per pupil basis was thought to be useful.

200 a. Direct salaries projection. Projection was not necessary, since salaries of the instruction staff pertain to the school year.

Proration. The portion of each teacher's salary that was chargeable to indirect salaries was determined from the Faculty Workload

Survey on a time basis. For administrators, it was necessary to determine what portion of their teaching salary was actually applicable to teaching duties. Adjustment was made for preparation time in proportion to others on the staff. The balance of the gross salary was charged to administration (indirect salaries).

200 b. Indirect salaries projection. Salaries of administrators, librarians, Guidance Counsellors, and Supervisors, like direct salaries for the instructional staff, needed no projection. The salaries of clerical help and substitutes were projected on last year's figures and were checked against the 1969 financial statement.

Proration. The administrative portion of principals, vice-principals, and department heads was allocated to grade division as per the Faculty Workload Survey returns. The Division's Guidance Counsellor made a proration on a weighted pupil basis to allow for distances travelled. The salary of the Supervisor of Elementary Instruction was prorated on a weighted teacher basis. Librarians' salaries were prorated by various methods as they were reported in the Faculty Workload Survey. To a great extent these prorations were a combination of per grade and per pupil bases. Clerical expenditures were prorated by grade division as reported in the Faculty Workload Survey. Expenditures for substitutes were prorated on a per pupil basis. Whereas the eight months' expenditure for substitutes could be allocated to specific subjects, it was felt that there was no way to similarly allocate the May-June projections. Therefore, all such expenditures were prorated on a per pupil basis.

Item 200 b. (7) (Indirect Salaries, other) was made up of

expenses for interns, bursaries, and sabbatical leaves which were prorated on a per pupil basis as being a service to the whole Division and not allocatable to any one school or group of students.

200 c. Expenditures, direct and indirect projection. Expenditures for textbooks, library and reference books, and instructional supplies and equipment were projected on last year's figures; they were adjusted and checked by the Secretary-Treasurer. Correspondence payments, which are a set amount per student for a school year, were determined without any projection. Projections of expenditures for (1) repairs to equipment, (2) the Guidance office, (3) the Supervisor of Elementary Instruction, and (4) 200 c. were based on last year's figures with a check being made against the 1969 financial statement.

Proration. For most of the expenditures made by the Division for textbooks it was possible to allocate actual expenditure to schools by a laborious process of locating the original textbook order placed by schools and pricing, extending, and discounting these lists. Some textbooks were sent directly to the schools. Only a small portion of the total expenditure for textbooks needed proration and where necessary this was done on a per pupil basis. Library and reference books, instructional supplies, correspondence, equipment, and repair to equipment expenditures were all determined from central office invoices. Thus the figures used represent actual expenditures by schools. The expenditures of the Guidance Counsellor and Supervisor of Elementary Instruction were prorated according to their proration. These prorations are to be found in Appendix C, pp. 126-127. The Guidance Counsellor used a weighted pupil basis and the Supervisor used a weighted teacher basis. Item 200 c. (9) represented such expenditures as stamps, office supplies, and other miscellaneous purchases made

by the school administration. These were prorated on a per pupil basis.

500 Pupil transportation projection. Since this category was a major expenditure, the projection, which was based on last year's figures, was closely checked by the Secretary-Treasurer against the financial statement of previous years and the 1970 budget.

Proration. A number of methods were considered with a pupil-bus mileage proration method used. A pupil-mileage proration would have been best but such figures were not readily available. What was available was the number of students delivered by each bus to each school in a center, and the total miles that the bus travelled. These figures were used to arrive at a measure of pupil-bus miles. The pupil-miles total for each school center was determined by adding the pupil miles for each bus that delivered students to that school center. The Divisional pupil miles total was arrived at by adding the school center totals. From these figures the percentage that each school contributed to the Divisional total was calculated. This percentage figure was then further prorated to the schools on the basis of the number of pupils delivered to each school (Appendix C, p. 129).

600 Plant operation projection. The janitors' salaries or contracts presented no problem as they were based on a monthly rate. Utilities were projected from last year's figures with adjustments made for changed circumstances. Northland Utilities made the power projections and the town office made water and sewer projections for the Peace River School. Other schools' utility projections were based on last year's figures with adjustments made for changed power rates. Janitorial supplies

and central office expenses were projected on last year's figures as was item 600 e (others).

Proration. Janitor salaries were for the most part prorated on a per pupil basis. Mr. Lenstra, the janitor of the T.A. Norris Junior High School and the Centre Street School, submitted a proration table by grades (see Appendix C, p. 130). It was felt by many of the janitors that since they spent so much of their time on student entrances, halls, washrooms, and lunchrooms that were for the most part used by the whole school, a per pupil basis was probably the most valid. Other items in this category were prorated on a per pupil basis.

700 Maintenance projection. Projection of this major area required two steps. Last year's May and June expenditures were used to arrive at a two month projection. Since the expenditures from July and August, 1969 were expected to be different from this year's expenditures, the budget figures for the 1970 summer months were used to complete the projection. Sixty per cent of the expenditures in this category for the eight months were determined by actual expenditure by the laborious process of consulting the invoices and pay sheets of the maintenance crew.

Proration. Expenditures for the remaining four months and unallocated expenditures were prorated by the Supervisor of Maintenance on a percentage basis by schools (Appendix C, p. 128). He indicated that any finer allocation by him, for example to grade division, would be highly arbitrary. Therefore, a per pupil basis was used within the schools to allocate maintenance expenditures.

800 Fixed charges projection. Since most of the items in this

category (taxes, insurance, rent) are of a recurring nature, there was little difficulty in determining the year's expenditures. The interest item was calculated by the Secretary-Treasurer.

Proration. Since these items all represent a service to the whole Division, a per pupil proration was used.

1400 Outgoing transfer accounts projection. Projection presented little difficulty as this expenditure was for tuition for students from the Division attending schools in other school jurisdictions, for which the yearly charges per pupil were readily computed.

Proration. Because this expenditure represented cases where for one reason or another the Division was not able to provide the services required for these students, the proration was per pupil for all students in the Division, and was not charged to any particular school.

PRORATION WITHIN THE SCHOOLS

Proration within the schools was done by a number of methods. Where possible, actual expenditures to grades, courses, or subjects was used. For costs that could not be allocated directly a "dollar value" of the course clusters was used to calculate per pupil costs.

TREATMENT OF DATA

Having subjected the expenditure data to the preliminary treatments of projection and proration (Table 1), this information was then ready for computer analysis. It was coded and punched on computer cards.

This analysis made use of a cost analysis computer program, COSTAN Ø1, developed by G. B. Hawley and C. Prokop, which was made available

TABLE 1

PRORATION METHODS USED IN ALLOCATING EXPENDITURE
TO SCHOOLS AND WITHIN THE SCHOOLS

	To Schools	Within the Schools
100 Administration		
a. Salaries	NP ¹	NP + \$V ⁷
b. Expenses	NP	NP + \$V
200 Instruction		
a. Direct Salaries		
(1) Instruction	AE ²	Courses + Time
b. Indirect Salaries		
(1) Administration	AE	Gr.Divisions + \$V
(2) Clerical	AE	Gr.Divisions + \$V
(3) Guidance	GP ³	Grades + \$V
(4) Supervisor	SEP ⁴	Gr.Divisions + \$V
(5) Library	AE	Courses, NP + \$V
(6) Substitutes	AE	NP + \$V
(7) Other	NP	NP + \$V
c. Exp., Direct & Indirect		
(1) Textbooks	AE	Courses, NP + \$V
(2) Library & Ref.books	AE	Courses, NP + \$V
(3) Inst. supplies	AE	NP + \$V
(4) Equipment	AE	NP + \$V
(5) Correspondence	AE	NP + \$V
(6) Repairs to Equip.	AE	Gr.Divisions + \$V
(7) Guidance	GP	Grades + \$V
(8) Supervisor	SEP	Gr.Divisions + \$V
(9) Other	NP	NP + \$V
500 Pupil Transportation	PM ⁵	NP + \$V
700 Maintenance	AE & MSP ⁶	NP + \$V
800 Fixed Charges	NP	NP + \$V
1400 Outgoing Transfer Accounts	NP	NP + \$V

¹NP Number of pupils

²AE Actual Expenditure

³GP Guidance Proration—weighted pupil—see Appendix C, p. 127.

⁴SEP Supervisor Proration—weighted teacher—see Appendix C, p. 126.

⁵PM Pupil Bus Miles—see Appendix C, p. 129.

⁶MSP Maintenance Supervisor Proration—percentage—see Appendix C, p. 128.

⁷\$V Dollar volume

⁸The proration within the schools was by:

Number of pupils, Grade Divisions, Grade and Courses in ascending order of preference as could be identified. Within the grades proration was made to program clusters by Dollar volume.

through the Department of Educational Administration, University of Alberta. This program computed Direct Instructional per pupil costs on a course, program, grade division, school, and Divisional basis. Partial computation of Indirect and Implementary costs were computed by another program developed by C. Prokop. All other computations were performed using a manual calculator.

CHAPTER IV

ORGANIZATION AND ANALYSIS OF DATA

INTRODUCTION

This chapter has two major purposes. The first is to outline the way in which the data were organized for presentation and the second is to present an analysis of that data. The data and the analysis of data are presented in three parts. The first part is related to the Function-character-object classification expenditure series, the second deals with Direct Instructional costs, and the third relates Direct Instructional costs to Direct and Indirect Expenditures so that a total cost per pupil is produced.

ORGANIZATION AND ANALYSIS OF FUNCTIONAL- CHARACTER-OBJECT CLASSIFICATION SERIES DATA

Organization. Partial figures for each heading of this expenditure series were obtained by analyzing the Divisional invoices and vouchers for the period September 1 (1969) to April 30 (1970). This information was tallied on data collection sheets according to the various headings coded for each school (Appendix A, p. 109). These data sheets thus enabled computation of total figures for the Division, for each of the series headings, and partial figures for the schools for this period. Not all the expenditures could be identified with particular schools; proration was therefore necessary. This proration has been reported in

Chapter II. Thus, with the identified expenditures and the prorated figures, a total for each school was obtained for the eight month period. Projection of these figures for the Division and for each school was made on the basis of 1969's May, June, July, and August expenditures. This information was gathered in the same manner as for the eight months of the 1969-70 school year. There were adjustments made for changed circumstances. The projections and resulting twelve month totals were subjected to examination by the Secretary-Treasurer, with comparisons being made with the 1969 financial statement and the 1970 budget figures.

Once the final figures for the whole school year were estimated, the cost per pupil for each heading in the series was calculated. For the Division, but not for the schools, a percentage of expenditure for each heading was calculated. The average estimated per pupil costs for each school are reported in Appendix B, pp. 111-123, while aggregated expenditure categories, with percentages of total expenditures computations, are included in this chapter.

Analysis of Tables 2 - 16. The total estimated expenditure for the Division was \$2,254,981.73, which amounts to a per pupil cost of \$709.56. Instructional salaries, the largest single item, amounted to 52.3 per cent, representing a per pupil cost of \$371.17. The next largest item was Transportation, which accounted for 16.96 per cent of the total expenditure, or \$93.94 per pupil. Considerably less costly were Utilities, Indirect salaries (administration), Caretaker salaries, Maintenance, and Fixed charges, which were all just slightly under five per cent. The remaining expenditure classifications represented very small percentages of the total, ranging from Instructional supplies at 1.5 per cent, to

TABLE 2

AVERAGE ESTIMATED PER PUPIL COSTS IN PEACE
RIVER SCHOOL DIVISION BY SPECIFIED
EXPENDITURE CLASSIFICATION

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration			
a. Salaries	25,395.35	1.12	7.99
b. Expenses	27,473.11	1.21	8.64
200 Instruction			
a. Direct Salaries	1,179,576.00	52.30	371.17
(1) Inst.			
b. Indirect Salaries			
(1) Admin.	100,372.00	4.45	31.58
(2) Clerical	19,694.33	.87	6.20
(3) Guidance	13,000.00	.58	4.09
(4) Sup. of El. Inst.	14,250.00	.63	4.48
(5) Library	23,232.65	1.03	7.31
(6) Substitutes	20,415.15	.90	6.42
(7) Other	7,460.00	.30	2.35
c. Exp., Direct & Indirect			
(1) Textbooks	22,425.38	1.00	7.05
(2) Library & Ref. Books	17,456.50	.80	5.49
(3) Inst. Supplies	33,611.32	1.50	10.58
(4) Equipment			
(i) Science	6,046.20	.27	1.90
(ii) Phys. Ed.	2,040.48	.10	.64
(5) Correspondence	4,539.00	.20	1.43
(6) Repairs to Equipment	5,385.45	.24	1.69
(7) Guidance	3,292.42	.14	1.04
(8) Sup. of El. Inst.	3,339.88	.15	1.05
(9) Other	2,498.91	.11	1.15
500 Pupil Transportation	377,902.35	16.76	93.94
600 Plant Operation			
a. Salaries	81,996.96	3.64	25.80
b. Utilities	106,990.30	4.74	33.67
c. Supplies	6,923.19	.31	2.18
d. Central Office	5,996.20	.27	1.89
e. Other	1,282.05	.06	.40
700 Maintenance	74,490.36	3.30	23.44
800 Fixed Charges	63,560.19	2.82	20.00
1400 Outgoing Transfer Accounts	4,336.00	.20	1.36
Total	2,254,981.73	100	709.56

TABLE 3
AVERAGE ESTIMATED PER PUPIL COSTS IN PEACE
RIVER SCHOOL DIVISION BY AGGREGATE
EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	52,868.46	2.3	16.64
200 Instruction			
a. Direct Salaries	1,179,576.00	52.3	371.17
b. Indirect Salaries	198,424.13	8.8	62.44
c. Exp., Direct & Indirect	100,644.54	4.5	31.67
500 Pupil Transportation	377,902.35	16.8	93.94
600 Plant Operation	203,188.70	9.0	63.94
700 Plant Maintenance	74,490.36	3.3	23.44
800 Fixed Charges	63,560.19	2.8	20.00
1400 Outgoing Transfer Accounts	4,336.00	0.2	1.36
<hr/>			
Total	2,254,981.73	100	709.56

TABLE 4

AVERAGE ESTIMATED PER PUPIL COSTS IN BERWYN SCHOOL
BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	4,390.32	2.63	16.64
200 Instruction			
a. Direct Salaries	105,898.00	63.53	401.13
b. Indirect Salaries	14,027.94	8.42	53.14
c. Exp., Direct & Indirect	10,278.66	6.17	38.93
500 Pupil Transportation	7,558.04	4.53	28.63
600 Plant Operation	14,505.49	8.70	54.95
700 Plant Maintenance	4,399.38	2.64	16.66
800 Fixed Charges	5,280.00	3.17	20.00
1400 Outgoing Transfer Accounts	359.04	.21	1.36
<hr/>			
Total	166,696.87	100	631.43

TABLE 5

AVERAGE ESTIMATED PER PUPIL COSTS IN CENTRE STREET
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	7,716.32	2.96	16.64
200 Instruction			
a. Direct Salaries	141,476.00	54.28	304.91
b. Indirect Salaries	24,282.98	9.31	52.33
c. Exp., Direct & Indirect	8,565.58	3.29	18.46
500 Pupil Transportation	45,348.28	17.39	97.73
600 Plant Operation	18,984.84	7.28	40.91
700 Plant Maintenance	4,417.57	1.69	9.52
800 Fixed Charges	9,280.00	3.56	20.00
1400 Outgoing Transfer Accounts	631,04.	.24	1.36
<hr/>			
Total	260,702.61	100	561.86

TABLE 6

AVERAGE ESTIMATED PER PUPIL COSTS IN BROWVALE
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	1,629.74	2.95	16.64
200 Instruction			
a. Direct Salaries	31,600.00	57.23	322.45
b. Indirect Salaries	3,176.38	5.75	32.41
c. Exp., Direct & Indirect	2,659.34	4.82	27.14
500 Pupil Transportation	3,779.02	6.84	38.56
600 Plant Operation	7,479.38	13.55	76.32
700 Plant Maintenance	2,799.13	5.07	28.56
800 Fixed Charges	1,960.00	3.55	20.00
1400 Outgoing Transfer Accounts	133.28	.24	1.36
<hr/>			
Total	55,216.27	100	563.43

TABLE 7
AVERAGE ESTIMATED PER PUPIL COSTS IN DIXONVILLE
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	2,444.61	2.21	16.64
200 Instruction			
a. Direct Salaries	63,510.00	57.53	432.04
b. Indirect Salaries	12,407.66	11.24	84.06
c. Exp., Direct & Indirect	4,451.70	4.03	30.29
500 Pupil Transportation	7,558.08	6.84	51.42
600 Plant Operation	12,443.66	11.27	84.65
700 Plant Maintenance	4,465.00	4.04	30.37
800 Fixed Charges	2,940.00	2.66	20.00
1400 Outgoing Transfer Accounts	199.92	.18	1.36
<hr/>			
Total	110,420.63	100	751.16

TABLE 8
AVERAGE ESTIMATED PER PUPIL COSTS IN GRIMSHAW
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	6,001.23	2.57	16.64
200 Instruction			
a. Direct Salaries	152,044.00	65.50	361.15
b. Indirect Salaries	22,006.88	9.47	52.27
c. Exp., Direct & Indirect	12,095.72	5.21	28.73
500 Pupil Transportation	7,558.08	3.25	17.95
600 Plant Operation	17,972.36	7.74	42.69
700 Plant Maintenance	5,528.63	2.38	13.13
800 Fixed Charges	8,420.00	3.63	20.00
1400 Outgoing Transfer Accounts	572.56	.25	1.36
<hr/>			
Total	232,199.46	100	551.54

TABLE 9
AVERAGE ESTIMATED PER PUPIL COSTS IN DEADWOOD
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	1,480.07	2.92	16.64
200 Instruction			
a. Direct Salaries	30,450.00	60.17	342.13
b. Indirect Salaries	3,052.72	6.03	34.30
c. Exp., Direct & Indirect	2,679.83	5.30	30.11
500 Pupil Transportation	3,779.09	7.47	42.46
600 Plant Operation	4,470.84	8.84	50.23
700 Plant Maintenance	2,787.96	5.51	31.33
800 Fixed Charges	1,780.00	3.52	20.00
1400 Outgoing Transfer Accounts	121.04	.24	1.36
<hr/>			
Total	50,601.55	100	568.56

TABLE 10
AVERAGE ESTIMATED PER PUPIL COSTS IN HAWK HILLS
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	548.79	1.96	16.64
200 Instruction			
a. Direct Salaries	15,450.00	55.07	468.18
b. Indirect Salaries	1,146.66	4.09	35.75
c. Exp., Direct & Indirect	2,250.99	8.02	68.21
500 Pupil Transportation	3,779.02	13.47	114.51
600 Plant Operation	2,438.89	8.69	73.91
700 Plant Maintenance	2,736.85	6.19	52.63
800 Fixed Charges	660.00	2.35	20.00
1400 Outgoing Transfer Accounts	44.88	.16	1.36
<hr/>			
Total	28,056.08	100	850.18

TABLE 11
AVERAGE ESTIMATED PER PUPIL COSTS IN NAMPA SCHOOL
BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	2,261.68	2.97	16.64
200 Instruction			
a. Direct Salaries	40,290.00	52.85	296.25
b. Indirect Salaries	6,163.61	8.09	45.32
c. Exp., Direct & Indirect	3,564.93	4.68	26.21
500 Pupil Transportation	7,558.08	9.92	55.57
600 Plant Operation	9,867.15	12.94	72.55
700 Plant Maintenance	3,616.01	4.74	26.59
800 Fixed Charges	2,720.00	3.57	20.00
1400 Outgoing Transfer Accounts	184.96	.24	1.36
Total	76,226.42	100	560.49

TABLE 12
AVERAGE ESTIMATED PER PUPIL COSTS IN MANNING
ELEMENTARY SCHOOL BY AGGREGATE
EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	4,772.81	2.38	16.64
200 Instruction			
a. Direct Salaries	91,696.00	45.72	319.50
b. Indirect Salaries	16,112.42	8.03	56.14
c. Exp., Direct & Indirect	7,032.84	3.51	24.50
500 Pupil Transportation	52,906.33	26.37	184.34
600 Plant Operation	17,199.97	8.57	59.93
700 Plant Maintenance	4,761.89	2.37	16.59
800 Fixed Charges	5,740.00	2.86	20.00
1400 Outgoing Transfer Accounts	390.32	.19	1.36
Total	200,612.58	100	699.00

TABLE 13

AVERAGE ESTIMATED PER PUPIL COSTS IN MANNING HIGH
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	4,855.88	1.86	16.64
200 Instruction			
a. Direct Salaries	127,944.00	49.11	438.16
b. Indirect Salaries	22,747.76	8.73	77.90
c. Exp., Direct & Indirect	13,011.36	5.00	45.56
500 Pupil Transportation	45,348.22	17.41	155.30
600 Plant Operation	31,073.86	11.93	106.42
700 Plant Maintenance	9,312.75	3.57	31.89
800 Fixed Charges	5,840.00	2.24	20.00
1400 Outgoing Transfer Accounts	397.12	.15	1.36
<hr/>			
Total	260,530.95	100	892.23

TABLE 14
AVERAGE ESTIMATED PER PUPIL COSTS IN PEACE
RIVER HIGH SCHOOL BY AGGREGATE
EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	4,756.18	1.57	16.64
200 Instruction			
a. Direct Salaries	151,801.00	50.24	530.77
b. Indirect Salaries	30,805.99	10.19	107.71
c. Exp., Direct & Indirect	17,065.97	5.65	59.67
500 Pupil Transportation	52,906.32	17.51	184.99
600 Plant Operation	31,072.99	10.28	108.65
700 Plant Maintenance	7,661.53	2.54	41.16
800 Fixed Charges	5,720.00	1.89	20.00
1400 Outgoing Transfer Accounts	388.96	.13	1.36
Total	302,178.94	100	1,056.57

TABLE 15
AVERAGE ESTIMATED PER PUPIL COSTS IN SPRINGFIELD
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	5,321.60	3.00	16.64
200 Instruction			
a. Direct Salaries	93,897.00	53.04	293.43
b. Indirect Salaries	19,136.39	10.81	59.80
c. Exp., Direct & Indirect	5,693.38	3.22	17.79
500 Pupil Transportation	22,674.14	12.81	70.86
600 Plant Operation	17,649.86	9.97	55.16
700 Plant Maintenance	5,813.58	3.28	18.17
800 Fixed Charges	6,400.00	3.62	20.00
1400 Outgoing Transfer Accounts	435. 0	.25	1.36
<hr/>			
Total	177,621.15	100	553.19

TABLE 16
AVERAGE ESTIMATED PER PUPIL COSTS IN T.A. NORRIS
SCHOOL BY AGGREGATE EXPENDITURE CATEGORIES

Expenditure Series	Estimated Total Expenditures (\$)	% of Total Exp.	Estimated Cost per Pupil (\$)
100 Administration	5,670.83	2.35	16.64
200 Instruction			
a. Direct Salaries	133,520.00	55.35	391.55
b. Indirect Salaries	22,905.93	9.46	67.17
c. Exp., Direct & Indirect	9,701.61	4.02	28.45
500 Pupil Transportation	37,790.23	15.67	110.82
600 Plant Operation	16,757.64	6.94	49.14
700 Plant Maintenance	7,703.98	3.19	22.59
800 Fixed Charges	6,820.00	2.83	20.00
1400 Outgoing Transfer Accounts	463.76	.19	1.36
<hr/>			
Total	241,333.98	100	707.72

Outgoing Transfer Accounts which accounted for only two tenths of one per cent.

The Aggregated Expenditure tables reveal some noticeable differences among schools. Series 100 (Administration), 800 (Fixed Charges), and 1400 (Outgoing Transfer Accounts), because they were prorated to schools on a per pupil basis, are the same for all schools. The remaining categories show considerable differences in many cases. The Direct salaries percentage figures vary somewhat, the highest being Grimshaw School at 65.50 per cent, and the lowest being Manning Elementary School at 49.11 per cent. Nonetheless, the per pupil costs are more revealing. Peace River High School's per pupil cost for Direct salaries was \$530.77 which was the highest reported; Springfield School with a per pupil cost of \$293.43, was the lowest. A difference of \$237.34 per pupil exists here. This difference can be explained by the fact that Springfield School has 320 students with 14.5 teachers, whereas the Peace River High School has 281 students with 20.5 teachers. When this fact is coupled with the fact that the average salary for Springfield School is \$7203.00 and the average salary for the High School is \$8718.00, the difference is explained. An examination of the average salary and pupil enrolment, from the Demographic Survey in Appendix F, p. 179 explains differences in other schools' Instructional salaries per pupil costs. There seems to be no pattern apparent. There is no evidence that in the Peace River School Division the type of school has any bearing on the cost per pupil. Cost differences seem to be purely a matter of (1) the teacher's salary, which is based on experience and training, and (2) the number of pupils per teacher in a given school. This combination

requirement is noticeable when comparing the Manning High School and the T.A. Norris Junior High School which have the highest average salaries (only four dollars separate them). They had per pupil costs of \$438.16 and \$391.55 respectively; neither of these represented the highest cost in the Division.

Indirect salaries per pupil also showed a marked spread, ranging from \$32.41 (Brownvale School) to \$107.71 (Peace River High School). This spread is due to a number of factors. The Peace River High School has two administrators, both of whom have administrative time allowed each day, while each is near the maximum salary. This school also has two department heads, a full-time librarian, and a full-time secretary. Brownvale School, on the other hand, has no vice-principal, no librarian, and less clerical help, nor does the principal have time off for administrative duties. Only his administration allowance is charged to this category. The differences between other schools can be accounted for in a similar manner by an examination of the Specified Expenditure series found in Appendix B, pp. 111-123.

Direct and Indirect Expenditures did not show the same marked differences.

Possibly the per pupil budget for instructional supplies and library and reference books established this year by the Board is, in great part, responsible for this absence of marked differences. Another possible factor is that the Guidance Offices and Supervisor of Elementary Instruction's expenses were, basically, prorated on a per pupil basis (Appendix C, pp. 126-127).

Pupil transportation costs varied a great deal from one area to

another. This was presumably a reflection of the pupil-bus miles proportion used. Berwyn School and Brownvale School had much the same costs per pupil, these being \$28.63 and \$38.56, with Grimshaw School somewhat lower at \$17.95 per pupil. Peace River High School at \$184.99, T.A. Norris School at \$110.82, Centre Street School at \$97.73 (all in Peace River) show similar per pupil costs, which suggests that they draw their pupils from much the same area at about the same proportion and from a greater area than that of the Berwyn-Brownvale-Grimshaw area. Manning High School, Manning Elementary School, and Hawk Hills School, with costs of \$155.30, \$184.34, and \$114.51 per pupil, suggest a larger drawing area and a high proportion of bus students. Thus the pupil density of any given area is of prime consideration.

The Plant Operation category, which includes such items as salaries of janitors, utilities, and janitorial supplies, shows a wide disparity between schools, ranging from \$40.91 for Centre Street School to \$184.34 for Manning High School. Here there are two major factors at work. The first is the cost of utilities, which varies a good deal from school to school due to location and types of schools. The high schools tend to have higher utility costs, possibly because of the need for more power for business machines, industrial arts equipment, and home economics equipment, along with the fact that they require more space per pupil than elementary schools. The high schools have extra rooms such as laboratories, typing rooms, industrial arts and home economics rooms, in addition to the regular classrooms. Thus more heat and power are required per pupil. The Manning High School Plant Operation figure of \$184.34 is a reflection of this, plus the fact that the heating costs there are very high due to the distance over which coal is hauled. The Peace River

schools and other schools along the gas line get much cheaper heating. The second factor that should be considered is the age of the school and its heating system, both of which contribute to inefficiency.

Plant Maintenance per pupil costs by schools are not amenable to comparison. The figures reported here represent maintenance over the school year plus major work being done at certain schools. These major repairs are slated for certain designated schools each year, thus the figure reported for this year is not typical. Only a longitudinal study would produce useful comparative figures. The proration by the Supervisor of Maintenance for this year is in Appendix C, p. 128. The age of the building and its complexity may in part determine the amount of maintenance required. This latter factor may be the reason for Peace River High School's maintenance per pupil costs being so much higher than were those of the other schools. The average maintenance cost was \$23.44 and Peace River High School's figure was \$41.16. Although it could not be clearly established, some of this cost possibly resulted from new furniture made in the Maintenance Shop for the High School and from work associated with the new addition. There seems little doubt that the complex electrical and heating system did result in costly repair bills.

The total per pupil costs by schools are difficult to analyze because of the number of variables involved. One of the major complicating factors is that there were many types of schools analyzed; this factor was further complicated by different enrolment figures. There is only one school (the Peace River High School), that can be considered to be a high school, and it offers Home Economics and Industrial Arts to

Junior High students from the outlying district. The Manning High School is a combined high school and junior high school. There are three schools that are strictly elementary, these being Centre Street School, Manning Elementary School, and Springfield School. Two schools, Berwyn School and Grimshaw School, include all twelve grades. Nevertheless, some generalizations were attempted.

It seems clear enough that Peace River and Manning High Schools have significantly higher per pupil costs. Manning High School's per pupil cost was \$892.23 and Peace River High School's was \$1,056.57. These figures are nearly double those of Grimshaw School, a grade one to twelve school which had the lowest per pupil cost of \$551.54.

For the three elementary schools, Manning Elementary School, Centre Street School, and Springfield School, per pupil costs were estimated to be \$699.00, \$561.86, and \$553.19 respectively. Manning Elementary School's per pupil cost was higher than those of the other two. The major reasons for this difference were the much higher Transportation and Plant Operation costs. If adjustments were made for these two expenditure categories, the costs of each elementary school would have been much the same.

The T.A. Norris School's per pupil cost, at \$707.72, would seem to suggest that junior high school per pupil costs could be expected to be somewhere between elementary and senior high school costs.

Of the three schools which offered education at all four grade division levels, Dixonville School (grades one to eleven) had the highest per pupil cost, \$751.16. Grimshaw School was the lowest at \$551.54 per pupil, and Berwyn School was in the middle with a per pupil cost of \$631.43. Partly contributing to Grimshaw's lower cost was the Direct

Instructional cost per pupil, which was about \$40.00 lower than Berwyn School's figure, and Pupil Transportation, which was \$10.68 per pupil lower than Berwyn School's figure, and \$66.70 lower than Dixonville School. Conversely, the major factors in increasing Dixonville School's per pupil cost were Transportation, Direct Instructional costs, Indirect Salaries, and Plant Operation, all of which were much higher than those of the other two schools.

Deadwood School, Brownvale School, and Nampa School, all of which offer education in divisions I to III, have about the same costs, these being \$568.56, \$563.43, and \$560.49 respectively. Hawk Hills School, a similar type, had a much higher cost per pupil at \$850.18. The factors which contributed to this difference were Direct Salaries, Transportation, Plant Operation, and Maintenance. Hawk Hills School is an isolated school on the north fringe of the Division, and hence had special costs associated with it.

ORGANIZATION AND ANALYSIS OF THE DIRECT INSTRUCTIONAL EXPENDITURE DATA

Organization. The information necessary for this section of the study was gathered through the Faculty Workload Survey and from the Teacher Payroll cards. The information thus obtained was coded, punched on computer cards, and subjected to analysis using the program COSTAN 01 referred to in Chapter II. The basic information that was so obtained, from which all other Direct Instructional cost figures were calculated, is included in Tables 41-44 in Appendix D, pp. 132-172. This basic set of tables reports the costs per pupil for each subject in each grade for all schools in the Peace River School Division. Included in these tables

are the enrolments and time spent in minutes per week for each subject. Since both the time spent and enrolments vary a great deal from situation to situation, the above information is paramount to the examination of the per pupil costs between grades and among schools. These "subject" per pupil cost tables were reported for individual schools, with grade division breakdowns for added convenience in the comparison among schools.

The tables that are included in this chapter, which were created from Tables 41-44, report on the Direct Instructional costs per pupil by program clusters (see Appendix E, pp. 173-176) for each grade in each school. The writer felt that by reporting program clusters rather than individual subjects a more valid picture of costs in any given grade for the basic teaching areas would be obtained. For example, in grade Division I the amount of time spent on reading, phonics, printing, writing, spelling and so on varied so much between teachers, and between grades, that comparisons would be difficult and would not be too useful. Mr. Sherris, the Principal of the Centre Street School, stated that this time would vary a great deal within the school year itself, with different emphasis being placed on various "subjects" at different times of the year. Including all these "subjects" in the program cluster of Language Arts would seem to produce more useful data. The total cost for any given grade was calculated by adding the cost of program clusters.

Included in this chapter are (1) a table reporting the estimated average Direct Instructional Costs per program cluster by grades for the Division, and (2) a table reporting the estimated average Direct Instructional costs per pupil per program cluster by grade divisions. Two costs are reported here, the first being a cost per pupil enrolled in the

program, and the second being a cost per pupil for each student enrolled in the grade division. The supporting tables showing the same costs by schools are included in Appendix D, pp. 132-172. Appendix G, pp. 181-197, is an estimate of the total costs of each program cluster by grade divisions with the program enrolments.

Analysis. In this second part of Chapter IV, two tables are presented. Table 17 reports the estimated average Direct Instructional per pupil costs per program cluster by grades for the Division. Two costs were calculated for each cluster in each grade. The first was an estimated cost per pupil per program enrolment. Some interesting patterns, both within the grades and through the grades, are readily discernible. In grades one through six the Language Arts cluster represents the largest single cost by a wide margin. For example, in grade one the cost per pupil per grade enrolment was \$166.37, while the other four major subject areas—Mathematics, Social Studies, Fine Arts, and Science—had per pupil costs of \$53.08, \$38.34, \$32.66, and \$20.37 respectively. While the per pupil costs per program enrolment reflect the various subjects that make up the cluster and so have a lower per pupil cost, they do show much the same pattern. The Language Arts cluster cost per pupil in the program in grade one was \$69.02, while Mathematics was \$53.08, Social Studies was \$20.33, and Fine Arts and Science were \$15.93 and \$20.37 respectively. The other grades up to grade six show much the same pattern. In grades seven, eight, and nine, this difference in per pupil costs between the Language Arts cluster and the other clusters costs for the most part disappears. For example, in grade seven the cost per pupil for the grade enrolment was \$81.61; Mathematics, Social Studies, Fine Arts, and Science

ESTIMATED AVERAGE DIRECT INSTRUCTIONAL PER PUPIL COSTS PER PROGRAM CLUSTER
BY GRADES FOR THE PEACE RIVER SCHOOL DIVISION -
GRADES ONE TO TWELVE

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TABLE 17 (Continued)

Cluster	Total Cost (\$)	Prog. Enrol.	Cost/Pupil per Program Enrolment (\$)	Cost/Pupil per Grade Enrolment (\$)	Total Cost (\$)	Prog. Enrol.	Cost/Pupil per Program Enrolment (\$)	Cost/Pupil per Grade Enrolment (\$)
					Grade Six (268 pupils)			
Social Studies	14,295.13	508	28.13	52.94	15,667.59	463	33.83	58.46
Language Arts	30,059.04	948	31.70	111.32	28,742.43	845	34.01	107.24
Mathematics	16,638.29	270	61.62	61.62	14,812.17	268	55.26	55.26
Science	10,466.12	270	38.76	38.76	9,152.65	268	34.15	34.15
Fine Arts	7,280.61	518	14.05	26.96	8,102.18	467	17.34	30.23
Opening Exercises	201.60	8	25.20	.74	444.64	16	27.79	1.65
Religious Instruction	148.58	4	37.14	.54	148.58	4	37.14	.55
Physical Education	3,925.11	211	18.60	14.53	6,472.90	268	24.15	24.15
Modern Languages	717.15	35	20.49	2.65	717.15	41	17.49	2.67
Supervised Study	717.21	-	-	2.65	892.72	-	-	13.12
					Grade Eight (256 pupils)			
Social Studies	22,433.33	700	32.04	79.26	17,152.96	563	30.46	67.00
Language Arts	23,098.23	731	31.59	81.61	17,992.76	755	23.83	70.28
Mathematics	16,542.10	283	81.48	81.48	12,516.65	289	43.31	48.89
Science	12,899.73	283	45.58	45.58	12,050.79	256	47.07	47.07
Fine Arts	8,466.14	402	21.06	29.91	7,642.40	313	24.41	29.85
Physical Education	4,651.07	283	16.43	16.43	5,237.37	256	20.45	20.45
Modern Languages	567.64	50	11.35	2.00	617.25	40	15.43	2.41
Industrial Arts	5,679.82	195	29.12	20.07	5,994.29	196	30.58	23.41
Home Economics	9,497.24	263	36.11	33.55	6,344.52	146	43.45	24.79
Supervised Study	3,009.47	-	-	10.63	3,735.51	-	-	14.59

TABLE 17 (Continued)

Cluster	Total Cost (\$)	Prog. Enrol.	Cost/Pupil per Program Enrolment (\$)	Cost/Pupil per Grade Enrolment (\$)	Total Cost (\$)	Prog. Enrol.	Cost/Pupil per Program Enrolment (\$)	Cost/Pupil per Grade Enrolment (\$)
	Grade Nine (263 pupils)				Grade Ten			
Social Studies	23,274.77	1113	20.91	88.49	13,806.66		65.74	
Language Arts	10,619.11	678	15.66	40.37	16,624.09		60.23	
Mathematics	13,205.92	283	46.66	50.21	16,456.24		65.04	
Science	12,825.64	314	40.84	48.76	18,518.46		32.09	
Fine Arts	5,513.92	218	25.29	20.96	-		-	
Physical Education	5,936.65	263	22.57	22.57	6,591.06		25.44	
Modern Languages	1,288.11	92	14.00	4.89	7,628.40		51.19	
Industrial Arts	6,316.90	183	34.51	24.01	6,543.64		96.23	
Home Economics	8,453.97	207	40.84	32.14	5,245.82		104.91	
Business Education	-	-	-	-	23,056.46		53.49	
Supervised Study	3,274.21	-	-	12.44	5,857.14		39.04	
	Grade Eleven				Grade Twelve			
Social Studies	17,034.28		69.24		11,550.17		71.29	
Language Arts	22,959.63		72.42		14,105.22		111.94	
Mathematics	11,340.21		81.00		9,309.20		76.93	
Science	12,890.61		40.53		13,174.64		151.43	
Physical Education	2,647.33		42.02		-		-	
Modern Languages	5,768.55		68.67		5,533.05		92.21	
Business Education	13,322.74		90.00		7,554.45		112.75	
Supervised Study	5,857.14		39.04		5,857.14		39.04	

cluster costs were \$81.48, \$79.26, \$29.91, and \$45.58 respectively.

Grade eight and nine figures are similar. The costs per pupil per grade enrolment in the high school grades were not calculated; this would generally be meaningless. Students in high school do not have the same program restriction by grades as do students in the lower grades. For example, grade ten students frequently take Chemistry and Physics 20, which are considered to be grade eleven subjects. Many grade twelve students take Law 20, Sociology 20, Geography 20, and other subjects generally considered to be grade eleven subjects. Some grade eleven students take grade twelve subjects.

The cost per pupil for Science rises somewhat progressively from grades one to six and then shows a leveling off in grades six, seven, and eight, rising from \$20.37 per pupil in grade one to \$45.58 in grade seven and then remaining much the same.

On the other hand, Physical Education shows no appreciable change through any of the grades, remaining somewhere between \$16.00 and \$24.00 per pupil, with no pattern recognizable.

Opening Exercises costs do not represent a significant factor in any of the grades other than in grade one, where a cost per pupil of \$17.85 was incurred. By grade six such costs had disappeared.

At the high school level, while only costs per pupil per program enrolment were calculated, several interesting findings emerged. None of the high schools offered any Fine Arts subjects; the Fine Arts cluster was therefore deleted. The Industrial Arts and Home Economics clusters that were introduced at the grade seven level continued only to grade ten. In the high school grades the Modern Language cluster (French) became a

major factor, as did Business Education and Supervised Study. Physical Education had become only a small portion of the total cost of grade eleven and had an enrolment of only sixty-three. In grade twelve no Physical Education was taught.

Because of the difficulty of identifying the grade enrolment of the students supervised in high schools, the total cost of supervision was prorated equally to each high school grade as was the total enrolment of students supervised. Therefore, costs per pupil in each grade are the same.

Before too much is read into the cost per pupil figure in the various grades and between program clusters, three factors must be considered. The Direct Instructional Cost per pupil that was discussed previously in this chapter is the result of calculating the time spent in each program cluster, and the number of students, against the individual teacher's salary. From this, it is clear that teacher time spent on a certain subject, along with the amount of salary received, is of paramount importance in making comparisons. From Tables 41-44 in Appendix D, where the enrolment and time spent at each subject is reported, it is evident that great differences are to be found in the minutes per week allocated by different teachers to various subjects. This factor alone accounts for the greatest portion of the high cost of teaching the Language Arts cluster discussed earlier. From these tables it can be seen that in some cases the Language Arts cluster in the lower grades received time allotments ranging from thirty-five to above forty per cent of the teacher's time. On the other hand, Science, reported above as having played a lesser role, did not demand much of the teacher's time. The average time in grade one

was about sixty minutes per week per teacher. The reason for the leveling off at the Junior High level is that in these grades the "academic" subjects—Social Studies, Mathematics, Science, and Language—generally receive the same number of minutes per week of instruction time. As a rule, these grades, like the High School grades, have a common timetable that is not flexible like those found in the lower grades.

The other factor that contributes greatly to considerable differences in per pupil costs is the teacher's salary, which varies greatly from teacher to teacher. The teacher's salary is based on the number of years of training and the number of years of experience that a teacher has (see Appendix F, p. 179).

Table 18, which presents the grade division estimated average Direct Instructional costs per pupil by program clusters, shows the same patterns as the grade costs and are not discussed here in detail. The background table reporting on cost totals and enrolments is to be found in Appendix D, pp. 131-172. Table 19 indicates the average teacher's salary per program cluster by grade division, and acts as an aid in interpreting Direct Instructional costs per pupil. From this latter table, the trend towards an increasing average salary from grade division I to grade division IV is clear. Generally speaking, the approximate average salary of grade division I was \$7,000.00, that of grade division II was \$7,300.00, and that of grade division IV was \$8,000.00. There seems to be little difference within the grade divisions among the average salaries of the teachers teaching the various program clusters. In grade divisions III and IV, where specialization and

TABLE 18

ESTIMATED AVERAGE DIRECT INSTRUCTIONAL COSTS PER PUPIL PER PROGRAM
CLUSTER FOR EACH GRADE DIVISION IN THE PEACE
RIVER SCHOOL DIVISION

Cluster	Division I (910 pupils)		Division II (841 pupils)		Division III (802 pupils)		Division IV (567 pupils)	
	Cost/Pupil in Program	Cost/Pupil in Division	Cost/Pupil in Program	Cost/Pupil in Division	Cost/Pupil in Program	Cost/Pupil in Division	Cost/Pupil in Program	Cost/Pupil in Division
Soc. Studies	\$21.49	\$ 41.73	\$27.94	\$ 52.29	\$31.78	\$78.38	\$64.69	\$74.76
Lang. Arts	41.94	153.09	46.74	111.20	36.67	64.47	67.54	94.68
Math.	53.39	53.39	57.98	57.98	48.37	52.69	68.21	65.44
Science	23.38	22.18	37.77	36.33	46.15	47.09	46.56	78.63
Phys. Ed.	14.59	14.00	19.93	18.18	17.25	19.76	40.34	13.24
Fine Arts	13.85	28.54	15.17	28.18	23.55	26.96	-	-
Mod. Lang.	-	-	17.72	2.02	13.85	3.08	65.58	31.80
Home Ec.	-	-	-	-	39.44	30.29	104.91	9.25
Ind. Arts	-	-	-	-	31.34	22.43	96.23	11.54
Bus. Ed.	-	-	-	-	-	-	67.07	77.48
Rel. Inst.	40.23	.88	34.28	.53	-	-	-	-
Open Ex.	13.14	5.00	11.82	1.29	-	-	-	-
Sup. Study	10.75	1.69	14.25	2.21	13.61	1.26	40.67	30.99

TABLE 19

AVERAGE TEACHER SALARY PER PROGRAM CLUSTER
BY GRADE DIVISION

Cluster	Division I		Division II		Division III		Division IV	
	No. of Teachers	Average Salary	No. of Teachers	Average Salary	No. of Teachers	Average Salary	No. of Teachers	Average Salary
Soc. Studies	48	\$6866.69	35	\$6875.57	24	\$7622.79	12	\$7562.25
Lang. Arts	48	6774.02	36	6866.44	23	7140.13	11	8454.54
Math.	44	6759.63	28	7183.07	13	7502.92	12	8360.91
Science	41	6823.32	26	7243.69	13	7438.30	14	7616.81
Fine Arts	49	6671.45	35	6637.00	18	7239.61		
Phys. Ed.	40	6638.22	27	7011.59	14	7232.14	6	8063.00
Mod. Lang.					2	7625.00	5	8206.00

departmentalization frequently are found, there was a noticeable difference in the teacher's average salary per program cluster. For example, the average teacher salary in grade division IV for the Social Studies cluster was \$7562.25, while the average salary for the Language Arts cluster was \$8454.54. This represents a difference of almost nine per cent. This treatment of grade division clusters and average salaries by program clusters tends to get away from discussion of cases of extreme differences found between individual teachers' salaries and reported allocation of the teacher's time. Some examples of such differences follow. In one elementary school, two teachers teaching Art for about the same number of minutes per week (45 and 50) have a per pupil cost difference of \$3.28 because of their salary difference of \$800. In the same school, two teachers teaching Reading for 300 minutes per week have a per pupil cost difference of \$3.91 because of salary differences. Again, in the same school, two grade three teachers who report teaching Mathematics for 300 and 180 minutes per week have a per pupil costs difference of \$18.51.

What is intended in this latter part of part two of Chapter IV, is a cautioning regarding the outright comparison of Direct Instructional per pupil costs without considering the factors that create these costs. As stated earlier, the main purpose of this study was to present unit cost data with the specific intention of raising the question as to why the differences appear.

ESTIMATED TOTAL PER PUPIL COSTS

Organization. Direct Instructional Costs and Direct and Indirect Expenditures were combined to produce total costs per pupil; these costs

are reported below. Direct Instructional Costs were derived from Tables 2-16 which are included in the second part of this chapter. The Direct and Indirect Expenditure data were extracted from Tables 22-34 (Appendix B, pp. 111-123).

Relating Direct Instructional costs and Direct and Indirect Expenditures required further proration within the schools (see Appendix C, p. 125). In general, the number of pupils in the various grades was used to prorate all the Indirect expenditures that could not be allocated to subjects by actual expenditure. To determine what portion of expenditures in each Functional-character-object classification to allocate to each program cluster within each grade, a "dollar volume" proration was used, since for many of the expenditure series categories a "dollar volume" method would be more valid than would be a per pupil method. Such items as supplies, utilities, and maintenance should in some way reflect the time spent by students and teachers at a program. Time spent in a program or the number of pupils enrolled in a program were considered as methods of proration, in preference to straight "per pupil in grade" proration, but "dollar volume" was chosen over these as it was easier to apply, while at the same time it reflected the time element. The perceptible differences reported in the Direct Instructional cost portion of this chapter, reflecting legitimately the time spent on each program and the pupil enrolment, would to a great extent be cancelled out by a per pupil proration. These expenditures, which amounted to some forty per cent, could have a considerable, undesired, leveling-out effect, and might well invalidate the findings.

Tables 20 and 21 present (1) the estimated per pupil costs per

program cluster by grade divisions for the Division, and (2) the estimated per pupil costs by grades for the Division. The supporting tables of total per pupil costs per program cluster by grades for each school are included in Appendix G, pp. 181-186.

Analysis. This section of Chapter IV presents two tables. Table 20 (pp. 73-92) presents the total estimated costs per pupil for program clusters by grades for each school in the Division. Table 21 (p. 93) is a summary table indicating the cost per pupil per program cluster by grade division. The pattern of per pupil costs, identified and discussed under the heading of Direct Instructional Costs (p. 59) in this chapter, was basically unchanged. The Language Arts cluster for each school was the most costly. The costs for Social Studies, Mathematics, and the Fine Arts cluster were next, but still noticeably less than that of the Language Arts cluster. Science in each school again shows the same growing importance with the increase in grade level.

The reason for the emergence of the same pattern after Direct Expenditures and Indirect Expenditures have been added to Direct Instructional costs is that these former expenditures were prorated on the "dollar volume" of the Direct and Indirect Expenditures. Direct Expenditures (expenditures which could be allocated to a specific course or program cluster) did in a few cases change the pattern set by Direct Instructional costs.

Nearly all of the items in the Direct Expenditure column were for textbooks. Thus, if a school had need of many replacements or instituted a new textbook in a course, the per pupil costs for that subject rose somewhat. Most of the Direct Expenditures identified had little

TOTAL ESTIMATED COSTS PER PUPIL FOR PROGRAM CLUSTERS BY GRADES AND GRADE DIVISIONS FOR EACH SCHOOL

Soc	-	Social Studies
L	-	Language
M	-	Mathematics
Sc	-	Science
PPE	-	Physical Education
FA	-	Fine Arts
ML	-	Modern Languages
Opx	-	Opening Exercises
BE	-	Business Education
RI	-	Religious Instruction
IA	-	Industrial Arts
HE	-	Household Economics
SSSt	-	Supervised Study

Mathematics

Physical Education

Modern Languages

Business Education

Industrial Arts
Household Economics
Supervised Study

TIE	TC
598.26	1,501
1,923.00	4,819
897.40	2,310
256.40	650
213.67	555
384.60	964
I TOTAL	<u>10,801</u>
	<u>33,347</u>
671.95	1,773
1,583.88	4,234
911.93	2,484
911.93	2,414
287.98	804
431.97	1,225
	<u>12,937</u>

TABLE 20 (Continued)

BERWYN SCHOOL

TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr. 5</u>					<u>Gr. 8</u>				
Soc	3.10	688.64	2,000.22	90.92	Soc	26.40	968.99	2,396.69	92.18
L	10.00	1,397.29	3,996.81	181.67	L	60.80	1,130.49	3,167.62	121.83
M	60.00	780.46	2,328.46	105.84	M		968.99	2,036.59	78.33
Sc	15.00	780.46	2,283.46	103.79	Sc	30.00	915.16	2,012.76	77.41
PE		275.45	791.78	35.99	PE		1,130.49	2,381.69	91.60
FA		367.28	1,074.16	48.83	FA		269.17	622.77	23.95
SSt		321.37	804.14	36.55				12,618.12	
			13,279.03						
<u>Gr. 6</u>					<u>Gr. 9</u>				
Soc	3.25	674.04	2,339.05	123.11	Soc	270.00	2,918.98	5,688.88	149.71
L	40.00	1,149.83	3,919.67	206.30	L	140.00	1,680.63	3,121.40	82.14
M	30.00	634.39	2,152.39	113.28	M	70.00	1,238.36	2,237.48	58.88
Sc	16.40	634.39	1,538.79	80.99	Sc	70.70	1,238.36	2,238.18	64.79
PE		198.25	714.57	37.61	PE		1,238.36	2,165.16	56.98
FA		436.14	1,466.38	77.18	FA		530.72	888.19	23.37
SSt		237.89	825.89	43.47				16,339.29	
			12,956.74					43,051.55	
			39,173.00			DIVISION	III TOTAL		
<u>Gr. 7</u>					<u>Gr. 10</u>				
Soc		747.45	2,677.53	140.92	Soc	11.00	420.27	1,367.92	59.47
L		747.45	4,347.57	228.82	L		660.43	2,159.83	93.90
M		747.45	2,217.45	116.71	M		1,380.92	4,489.07	195.18
Sc	90.00	747.45	2,247.45	118.29	Sc	200.00	1,140.75	3,891.02	169.17
PE	120.00	747.45	2,247.45	68.53	PE	60.45	120.08	492.14	21.40
FA		472.07	1,302.07	68.53	ML		600.40	2,129.60	92.59
		472.07	1,302.07	68.53	BE		1,440.94	1,768.74	76.90
			14,094.14		SSt		240.16	706.81	30.73
								17,005.13	

TABLE 20 (Continued)

BERWYN SCHOOL									
TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
Gr.11					Gr.12				
Soc 936.65	15.00	482.45	1,434.10	68.29	Soc 1,401.88	105.00	597.09	2,103.97	140.26
L 2,937.50		1,500.88	4,438.48	211.36	L 2,937.50		1,231.49	4,168.99	277.93
M 1,639.40	20.00	804.10	2,463.50	117.31	M 1,639.40		709.04	2,348.44	156.56
Sc 2,158.27	200.00	1,072.13	3,430.40	163.35	Sc 1,936.65	40.00	821.00	2,797.65	186.51
PE 1,000.00		482.45	1,482.45	70.60	ML 1,468.75		149.27	1,618.02	107.87
ML 1,468.75		750.50	2,219.25	105.68	SSt 466.65		223.91	690.56	46.04
SSt 466.65		268.03	734.68	34.98				13,727.63	
			16,202.86			DIVISION IV TOTAL		46,935.62	

BROWNVILLE SCHOOL

	TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
Gr.7										
Soc	430.15		635.88	1,266.03	97.39	630.15	160.00	586.77	1,376.92	114.74
L	977.83	70.00	381.53	1,429.36	109.95	977.83	110.00	352.06	1,439.89	119.99
M	478.80	15.00	731.26	1,225.06	94.24	478.80		674.78	1,153.58	96.13
Sc	302.10	90.00	476.91	869.01	66.85	302.10		440.08	742.18	61.85
PE	136.80		158.97	295.77	22.75	136.80		146.69	283.49	23.62
FA	199.50		317.94	517.44	39.80	199.50		293.38	492.88	41.07
SSt	305.24		476.91	782.15	60.16	281.76		440.08	721.84	60.15
				<u>6,384.52</u>					<u>6,210.78</u>	
							DIVISION III TOTAL		<u>12,595.30</u>	

TABLE 20 (Continued)

CENTRE STREET SCHOOL									
TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr.1</u>					<u>Gr.4</u>				
Soc	2,952.60	1,926.81	4,879.41	58.79	Soc	2,941.20	3,030.54	5,983.84	65.04
L	14,960.99	10,704.51	25,825.50	311.15	L	8,896.44	9,557.87	18,614.31	202.33
M	5,133.29	3,639.53	8,906.69	107.31	M	4,578.79	4,895.50	9,754.29	106.00
Sc	1,412.00	1,070.45	2,482.45	29.91	Sc	2,181.52	2,331.19	4,512.71	41.05
PE	1,152.85	856.36	2,009.21	24.21	PE	895.30	932.47	1,827.77	19.87
FA	3,082.04	2,140.90	5,222.94	62.93	FA	1,876.85	2,098.07	3,974.92	43.21
Opx	937.16	642.27	1,579.43	19.03	Opx	442.10	466.24	908.34	9.87
SSt	549.49	428.18	977.67	11.78				45,576.18	
			51,883.30						
<u>Gr.2</u>					<u>Gr.5</u>				
Soc	4,380.55	3,133.98	7,514.53	92.77	Soc.	3,107.73	2,984.93	6,092.66	98.27
L	13,944.28	10,028.71	24,132.99	297.94	L	4,245.88	4,241.75	8,562.63	138.11
M	5,122.74	3,760.77	9,031.62	111.50	M	3,211.58	3,299.14	6,530.72	105.30
Sc	951.72	626.79	1,578.51	19.49	Sc	2,577.25	2,670.73	5,247.98	84.64
PE	845.35	626.79	1,472.14	18.17	PE	875.75	942.61	1,818.36	29.33
FA	2,526.36	1,880.38	4,406.74	54.40	FA	1,575.26	1,571.02	3,146.28	50.75
Opx	999.00	626.79	1,625.79	20.07				31,398.63	
SSt	60.97	208.93	269.90	3.33					
			50,032.22						
<u>Gr.3</u>					<u>Gr.6</u>				
Soc	3,015.88	2,615.52	5,631.40	71.20	Soc	3,131.72	2,767.02	5,905.24	113.56
L	9,827.69	8,651.31	18,479.00	236.91	L	4,563.40	4,084.65	8,663.05	139.73
M	3,604.93	3,228.09	6,824.02	87.49	M	2,210.65	1,976.44	4,178.09	80.35
Sc	2,541.13	2,213.12	4,754.25	60.95	Sc	1,840.00	1,712.91	3,552.91	68.33
PE	1,011.18	804.77	1,815.95	23.28	PE	862.77	790.58	1,653.35	31.79
FA	2,138.26	1,810.73	3,948.99	50.63	FA	2,142.06	1,844.68	3,986.74	76.67
Opx	862.58	804.77	1,667.35	21.38				27,939.38	
			43,120.96					104,914.19	
			145,036.48						
		DIVISION I TOTAL					DIVISION II TOTAL		

TABLE 20 (Continued)

DEADWOOD SCHOOL

TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr.1</u>					<u>Gr.4</u>				
Soc		245.95	664.65	60.42	Soc				
L	20.00	1,377.31	3,664.61	33.15	L				
M	22.31	295.14	799.35	72.67	M	2.95	81.24	1,384.99	115.42
Sc	25.00	147.57	404.34	36.76	Sc	50.00	996.41	2,212.07	184.34
PE		98.38	256.38	23.31	PE		442.85	1,028.47	85.71
FA		122.97	328.37	29.85	FA		304.46	897.31	74.78
Opx		73.78	200.18	18.20	SSt		166.07	362.69	30.22
SSt		98.38	245.66	22.33			221.42	509.84	42.49
			<u>6,536.54</u>				55.36	115.96	9.66
								<u>26,419.33</u>	
<u>Gr.2</u>					<u>Gr.5</u>				
Soc		335.39	754.09	49.67	Soc	3.10	424.40	1,326.30	165.79
L		1,911.69	4,336.99	289.13	L		756.53	2,377.73	297.22
M		368.92	850.82	56.72	M		313.68	1,019.90	127.49
Sc		268.31	620.06	41.34	Sc	35.00	73.81	253.61	31.70
PE		134.15	292.15	19.48	PE	25.00	92.26	288.80	36.10
FA		167.69	363.09	24.21	FA		73.81	223.41	27.93
SSt		167.69	349.69	23.31	Opx		92.26	293.86	36.73
			<u>7,566.89</u>		SSt		19.45	58.85	7.36
								<u>5,842.46</u>	
<u>Gr.3</u>					<u>Gr.6</u>				
Soc		614.87	1,515.17	137.74	Soc				
L		860.82	2,076.48	188.77	L	3.25	491.83	1,393.88	174.24
M		368.92	904.54	82.23	M		876.74	2,497.94	312.24
Sc	30.80	245.95	649.65	59.06	Sc	35.00	363.53	1,069.75	133.72
PE		122.97	319.59	29.05	PE		85.54	240.34	30.04
FA		196.76	485.18	44.11	FA		106.92	303.54	37.94
SSt		49.19	104.74	9.52	Opx		85.54	245.14	30.64
			<u>6,055.35</u>		SSt		106.92	308.52	38.57
			<u>20,158.78</u>				18.45	58.85	7.36
								<u>6,117.96</u>	
								<u>38,379.75</u>	
	DIVISION I TOTAL					DIVISION II TOTAL			

TABLE 20 (Continued)

DEADWOOD SCHOOL										
TDIC		TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
Gr.7										
Soc	478.99		419.13	898.12	64.15					
L	1,323.74	3.75	778.84	2,106.33	150.45					
M	700.15	15.00	718.50	1,436.65	102.62					
Sc	545.38	120.00	568.81	1,234.19	88.16					
PE	191.62		209.56	401.18	28.66					
FA	201.60		209.56	411.16	29.37					
SSt	70.70		89.81	160.51	11.47					
				6,648.14						
Gr.8										
Soc	479.05	21.00	299.38	778.43	77.84					
L	1,324.74	80.20	555.98	1,880.72	188.07					
M	700.15	4.30	513.22	1,232.52	123.25					
Sc	545.38		406.30	951.68	95.17					
PE	191.62		149.69	341.31	34.13					
FA	201.60		149.69	351.29	35.13					
SSt	50.50		64.15	114.65	11.47					
				5,650.60						
				12,298.74						
DIVISION III TOTAL										

TABLE 20 (Continued)

DIXONVILLE SCHOOL									
TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr.1</u>					<u>Gr.4</u>				
Soc	990.00	699.03	1,689.03	99.35	Soc	1,185.80	832.91	2,021.66	224.63
L	3,075.60	2,190.30	5,265.90	309.76	L	1,087.28	807.67	2,036.05	226.23
M	877.80	605.83	1,534.25	90.25	M	484.10	353.35	1,027.45	114.16
Sc	395.83	279.61	695.88	40.93	Sc	293.52	201.92	502.73	55.86
PE	435.60	326.21	761.81	44.81	PE	185.40	126.20	311.60	34.62
FA	594.00	419.42	1,013.42	59.61	FA	334.00	201.92	535.92	59.44
OpX	217.80	139.81	357.61	8.22				<u>6,435.41</u>	
			<u>11,317.91</u>						
<u>Gr.2</u>					<u>Gr.5</u>				
Soc	875.75	512.62	1,388.37	81.67	Soc	385.50	437.49	826.09	63.55
L	3,619.25	2,097.09	5,766.34	339.20	L	1,463.23	1,713.49	3,191.72	245.52
M	1,410.50	838.84	2,301.61	135.39	M	484.10	546.86	1,091.61	83.97
Sc	720.72	419.42	1,143.24	67.25	Sc	293.52	364.57	661.09	50.85
PE	558.00	326.21	884.21	52.01	PE	185.40	182.29	367.69	28.28
FA	527.00	326.21	853.21	50.19	FA	334.00	401.03	735.03	56.54
SSt	182.00	139.81	321.81	18.93				<u>6,873.23</u>	
			<u>12,658.79</u>						
<u>Gr.3</u>					<u>Gr.6</u>				
Soc	1,001.90	740.09	1,741.99	116.13	Soc	1,058.64	1,065.67	2,127.56	111.98
L	1,701.00	1,274.60	2,996.10	199.74	L	1,800.48	1,705.08	3,720.56	195.82
M	1,348.20	986.79	2,364.99	157.67	M	684.48	639.40	1,424.38	74.97
Sc	403.24	287.81	721.05	48.07	Sc	1,036.83	1,118.96	2,185.79	115.15
PE	201.60	164.46	366.06	24.04	PE	342.24	319.70	661.41	34.81
FA	535.50	411.16	946.66	63.11	FA	436.84	372.99	809.83	42.62
OpX	333.90	246.70	580.60	38.71	OpX	243.04	106.57	349.61	18.40
			<u>9,717.45</u>					<u>11,279.14</u>	
			<u>33,694.15</u>					<u>24,587.78</u>	
		DIVISION I TOTAL					DIVISION II TOTAL		

TABLE 20 (Continued)

[illegible]

TABLE 20 (Continued)

GRIMSHAW SCHOOL

TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr.1</u>					<u>Gr.4</u>				
Soc		977.28	2,853.22	58.23	Soc	3,010.25	1,138.76	4,154.91	106.54
L	40.00	3,157.38	12,105.35	247.05	L	4,919.90	1,857.98	6,787.68	174.04
M		1,127.63	3,224.63	65.81	M	3,458.95	1,318.56	4,777.51	122.50
Sc	20.35	826.93	1,995.32	40.72	Sc	1,920.40	719.22	2,665.32	68.34
PE		374.88	1,101.84	22.49	PE	946.95	359.61	1,306.56	33.50
FA		1,052.45	3,043.70	62.12	FA	1,412.00	539.41	1,951.41	50.04
			<u>24,324.06</u>					<u>21,643.39</u>	
<u>Gr.2</u>					<u>Gr.5</u>				
Soc		760.96	2,307.92	74.45	Soc	1,375.45	638.57	2,020.16	61.22
L		1,854.84	5,797.25	187.01	L	3,680.66	1,672.15	5,352.81	162.21
M	69.70	760.96	2,457.45	79.27	M	1,928.73	861.42	2,730.15	84.55
Sc	15.50	380.48	1,185.24	38.23	Sc	1,672.65	718.15	3,411.20	103.40
PE		428.04	1,336.79	43.12	FA	724.35	314.29	1,038.64	31.47
FA		380.48	1,131.69	36.51	ML	717.15	304.29	1,021.35	30.95
Opx		190.24	594.92	19.19				<u>15,634.31</u>	
			<u>14,811.26</u>						
<u>Gr.3</u>					<u>Gr.6</u>				
Soc		681.19	2,017.22	54.52	Soc	2,691.25	1,260.18	3,954.68	96.46
L		2,554.45	7,913.60	213.88	L	3,922.06	1,364.24	5,328.05	129.95
M		1,021.77	2,995.50	80.96	M	1,928.73	882.12	2,810.85	68.56
Sc		737.94	2,216.44	59.90	Sc	1,522.33	693.09	2,235.82	54.53
PE		283.82	894.63	24.18	PE	1,744.20	819.11	2,563.32	62.52
FA		227.06	700.65	18.94	FA	750.90	441.07	1,191.97	29.07
Opx		45.09	86.29	2.33	ML	717.15	441.07	1,158.22	28.25
SSt		128.77	382.46	10.34				<u>19,242.91</u>	
			<u>17,206.79</u>					<u>56,520.61</u>	
			<u>56,342.11</u>						
	DIVISION I TOTAL						DIVISION II TOTAL		

TABLE 20 (Continued)

[illegible]

TABLE 20 (Continued)

HAWK HILLS SCHOOL

TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr.1</u>					<u>Gr.4</u>				
Soc		321.11	839.95	120.00	Soc		236.21	527.90	105.58
L	8.10	986.26	2,619.55	374.22	L		759.24	1,643.96	328.79
M	14.87	344.04	923.53	131.93	M		236.21	524.91	104.98
Sc	25.00	114.68	330.43	47.20	Sc		101.23	248.53	49.71
PE		91.74	266.71	38.10	PE		67.49	137.87	27.57
FA		229.36	618.49	88.36	FA		151.85	316.07	63.21
RI		206.43	544.52	77.79	RI		134.97	283.55	56.71
			<u>6,143.18</u>					<u>3,682.79</u>	
<u>Gr.2</u>					<u>Gr.5</u>				
Soc		321.11	839.95	120.00	Soc		188.97	457.95	114.49
L	30.92	986.26	2,642.37	377.48	L	3.10	607.39	1,487.41	371.85
M		344.04	908.66	129.81	M	12.00	188.97	462.68	115.67
Sc	200.00	114.68	505.43	72.20	Sc	40.00	80.98	238.28	59.57
PE		91.74	236.71	33.82	PE		53.99	124.37	31.09
FA		229.36	618.49	88.36	FA		121.48	285.70	71.43
RI		206.41	534.45	76.35	RI		107.98	256.56	64.14
			<u>6,286.06</u>						
<u>Gr.3</u>					<u>Gr.6</u>				
Soc			541.11	90.19	Soc	6.25	188.96	461.09	115.27
L	28.20	884.68	1,780.90	296.82	L	9.40	607.39	1,484.81	371.20
M	7.00	275.23	555.93	92.66	M		188.96	462.66	115.67
Sc	30.00	117.96	265.26	44.21	Sc	35.00	80.98	233.28	58.32
PE		78.64	149.02	24.84	PE		53.99	124.37	31.09
FA		176.94	341.16	56.86	FA		121.48	285.70	71.43
RI		157.28	305.86	50.98	RI		107.98	256.56	64.14
			<u>3,936.24</u>					<u>3,308.47</u>	
			<u>16,365.48</u>					<u>10,304.21</u>	
	DIVISION I TOTAL					DIVISION II TOTAL			

TABLE 20 (Continued)

NAMPA SCHOOL									
TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
Gr.1					Gr.4				
Soc	293.55	256.56	550.11	55.01	Soc	574.86	464.92	1,039.78	79.98
L	1,459.60	1,189.52	2,649.17	264.92	L	1,441.34	1,075.13	2,541.77	195.52
M	175.10	25.29	362.66	36.27	M	722.26	581.15	1,303.41	100.26
Sc	401.70		751.56	75.16	Sc	427.44	348.69	776.13	59.70
PE	149.35		289.29	28.93	PE	191.62	145.28	336.90	25.92
FA	175.10		338.37	33.84	FA	390.61	290.57	681.18	52.40
Opx	128.75		198.72	19.87				6,679.17	
			5,139.88						
Gr.2					Gr.5				
Soc	571.65	436.16	1,007.81	59.28	Soc	1,239.26	645.97	1,889.33	111.14
L	2,955.25	2,180.79	5,156.04	303.30	L	2,806.14	1,443.94	4,270.08	251.18
M	556.20	20.00	1,034.18	60.83	M	1,225.46	683.97	1,929.43	113.50
Sc	231.71	41.82	429.96	25.29	Sc	726.75	379.98	1,106.73	65.10
PE	247.20		445.45	26.20	PE	334.42	189.99	524.41	30.85
FA	401.70		718.90	42.29	FA	785.01	455.98	1,240.99	73.00
Opx	211.15		409.40	24.08				10,960.97	
			9,201.74						
Gr.3					Gr.6				
Soc	278.10	333.53	611.63	47.05	Soc	564.40	607.97	1,175.62	73.48
L	1,294.80	1,455.42	2,750.22	211.56	L	1,364.80	1,323.23	2,713.00	169.56
M	381.10	35.19	871.11	67.01	M	503.20	536.45	1,069.65	66.85
Sc	231.99		504.68	38.82	Sc	516.00	536.45	1,052.45	65.78
PE	97.85		219.13	16.85	PE	142.80	100.68	243.48	15.22
FA	226.60		499.49	38.42	FA	394.40	429.10	823.50	51.47
Opx	82.40		203.68	15.67				7,077.70	
			5,659.94					24,717.84	
			20,001.56						
		DIVISION I TOTAL					DIVISION II TOTAL		

TABLE 20 (Continued)

NAMPA SCHOOL		TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr. 7</u>											
Soc		906.75		468.73	1,375.48	137.55					
L		1,498.08		724.40	2,222.48	222.25					
M		667.70		340.90	1,008.60	100.86					
Sc		400.62		213.06	613.68	61.37					
PE		350.43		191.75	542.18	54.22					
FA		390.00		191.75	581.75	58.17					
					<u>6,344.17</u>						
<u>Gr. 8</u>											
Soc		906.75		796.84	1,703.59	100.21					
L		1,498.08	45.00	1,231.48	2,774.56	163.21					
M		667.70	15.00	579.52	1,262.22	74.25					
Sc		400.62		362.20	762.82	44.87					
PE		350.43		325.98	676.41	39.79					
FA		390.00		325.98	715.98	42.12					
					<u>7,895.58</u>						
<u>Gr. 9</u>											
Soc		2,383.85		1,832.19	4,216.04	183.31					
L		2,050.00	105.00	1,554.58	3,709.58	161.29					
M		776.96	60.00	610.72	1,447.68	62.94					
Sc		776.96		610.72	1,387.68	60.33					
PE		350.43		277.61	628.04	27.31					
FA		612.00		499.69	1,111.69	48.33					
SSt		218.50		166.57	385.07	16.74					
					<u>2,885.78</u>						
					<u>17,125.53</u>						
			DIVISION	III TOTAL							

TABLE 20 (Continued)

T.A. NORRIS SCHOOL									
TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
Gr.7					Gr.12				
Soc	8,436.70	65.00	6,015.79	14,517.49	Soc	8,306.79	105.00	6,957.64	15,369.43
L	8,695.07	100.00	6,723.53	15,518.60	L	13,790.89	40.00	7,951.58	21,782.37
M	6,614.75	120.00	6,723.53	13,458.28	M	5,741.68	130.00	4,969.74	10,841.43
Sc	3,529.80	470.00	3,538.70	7,538.61	Sc	5,111.29	55.00	4,307.11	9,473.40
PE	1,722.00		1,769.35	3,491.35	PE	1,377.60		1,325.27	2,702.87
FA	2,411.10		2,477.09	4,888.19	FA	941.10		662.63	1,603.73
HE	5,319.24	216.70	5,308.06	10,844.00	HE	4,791.57	216.70	3,975.80	8,984.07
IA	2,328.45	680.47	2,123.22	5,132.14	IA	2,834.51	680.47	2,319.21	5,834.19
Sst	1,095.74		707.73	1,803.47	Sst	511.58		662.63	6,174.21
				<u>77,192.13</u>			DIVISION IV TOTAL	<u>82,765.70</u>	
Gr.8					Noon Hour Gym				<u>231,764.14</u>
Soc	7,303.54	95.00	5,091.07	12,489.61					
L	7,995.29	395.00	5,409.26	13,799.35					
M	5,856.75	140.00	5,409.26	11,406.01					
Sc	6,046.79	30.00	5,727.44	11,804.23					
PE	1,377.60		1,272.76	2,650.36					
FA	2,309.10		229.33	4,536.43					
HE	4,277.82	216.70	3,818.30	8,312.82					
IA	2,642.20	680.47	2,545.53	5,868.20					
Sst	620.85		318.18	939.30					
				<u>71,806.31</u>					

TABLE 20 (Continued)

SPRINGFIELD SCHOOL									
TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
Gr.1					Gr.4				
Soc	2,663.16	2,032.38	4,695.54	76.98	Soc	1,158.75	1,134.94	2,299.59	41.81
L	9,933.75	7,684.51	17,693.36	290.05	L	6,210.59	6,262.15	12,574.74	228.63
M	3,088.58	2,345.05	5,522.88	90.54	M	2,535.75	2,553.61	5,089.36	71.15
Sc	1,428.48	1,094.36	2,535.44	41.56	Sc	1,897.40	1,986.14	3,913.54	71.15
PE	1,213.71	1,094.36	2,308.07	37.84	PE	670.95	567.47	1,238.42	22.52
FA	1,748.11	1,407.03	3,155.14	51.72	FA	1,719.63	1,702.40	3,422.03	62.22
			<u>35,910.43</u>					<u>28,537.68</u>	
Gr.2					Gr.5				
Soc	2,030.20	1,765.84	3,796.04	71.62	Soc	2,858.83	2,548.45	5,413.48	104.10
L	7,002.80	6,269.35	17,128.90	323.19	L	6,021.20	5,365.15	11,451.35	220.22
M	2,918.60	2,580.84	5,546.19	104.64	M	2,370.88	2,146.06	4,636.94	89.17
Sc	997.36	950.84	1,983.20	37.42	Sc	1,701.96	1,475.42	3,207.38	61.68
PE	528.00	543.33	1,071.33	20.21	PE	795.20	670.64	1,465.84	28.19
FA	1,745.86	1,494.17	3,240.03	61.13	FA	1,427.39	1,207.16	2,634.55	50.66
			<u>32,765.69</u>					<u>28,809.54</u>	
Gr.3					Gr.6				
Soc	2,313.00	2,009.31	4,322.31	88.21	Soc	2,687.93	2,321.46	5,015.89	100.32
L	7,168.91	6,424.69	17,935.91	366.04	L	5,590.25	4,791.89	15,463.03	309.26
M	2,282.20	2,009.31	22,238.82	453.85	M	2,559.70	2,321.46	5,011.16	100.22
Sc	626.10	502.33	1,163.43	23.74	Sc	2,175.75	1,805.58	4,011.33	80.23
PE	390.75	502.33	893.08	18.22	PE	839.60	644.85	1,484.45	29.69
FA	1,275.84	1,130.24	2,406.08	49.10	FA	1,242.18	1,031.76	2,273.94	45.48
			<u>48,959.63</u>					<u>33,259.80</u>	
			<u>117,635.75</u>					<u>90,607.02</u>	
	DIVISION I TOTAL					DIVISION	III TOTAL		

TABLE 20 (Continued)

MANNING ELEMENTARY SCHOOL									
TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr.1</u>					<u>Gr.4</u>				
Soc	1,356.60	1,728.09	3,084.69	61.69	Soc	2,572.60	2,977.56	5,556.06	123.47
L	7,818.99	9,600.50	17,443.31	348.87	L	5,433.62	6,285.96	11,779.58	261.77
M	2,925.65	3,648.19	6,670.53	133.41	M	2,243.98	2,646.72	5,057.66	112.39
Sc	876.61	1,152.06	2,058.67	41.17	Sc	1,711.57	1,819.62	3,576.19	77.47
PE	1,054.60	1,344.07	2,398.67	47.97	PE	1,102.44	1,323.36	2,425.80	53.91
FA	1,326.85	1,536.08	2,862.93	57.26	FA	1,171.93	1,323.36	2,495.29	55.45
SSt	345.50	192.01	537.51	10.75	SSt	136.00	165.42	301.42	6.70
			<u>35,056.31</u>					<u>31,192.00</u>	
<u>Gr.2</u>					<u>Gr.5</u>				
Soc	1,702.20	1,897.05	3,599.25	94.72	Soc	2,547.20	2,845.52	5,971.16	138.86
L	6,553.77	8,025.98	14,999.75	394.73	L	5,469.59	6,006.58	11,601.17	269.79
M	1,353.51	1,605.20	2,958.71	77.86	M	2,366.40	2,529.09	4,975.49	110.57
Sc	802.56	875.56	1,703.12	44.82	Sc	1,441.36	1,580.68	3,062.04	71.21
PE	802.56	875.56	1,678.12	44.16	PE	875.00	948.41	1,823.41	42.40
FA	900.77	1,021.49	1,922.26	50.59	FA	1,403.90	1,580.68	2,984.58	69.41
SSt	228.40	291.85	520.25	13.69	SSt	224.40	316.14	540.54	12.57
			<u>27,381.46</u>					<u>30,958.39</u>	
<u>Gr.3</u>					<u>Gr.6</u>				
Soc	1,381.26	2,546.05	3,927.31	77.00	Soc	2,289.25	2,418.81	4,724.06	100.51
L	4,492.48	8,225.70	12,868.18	252.32	L	5,676.80	5,874.25	11,676.05	248.43
M	2,162.68	4,112.85	6,290.53	123.34	M	3,404.49	3,455.44	6,929.93	147.44
Sc	819.00	1,566.80	2,444.80	47.94	Sc	1,644.06	1,727.72	3,416.78	72.70
PE	515.06	783.40	1,298.46	25.46	PE	1,642.37	1,727.72	3,370.09	71.70
FA	1,029.38	1,958.50	2,987.88	58.59	FA	1,782.10	1,727.72	3,509.82	74.68
Opx	180.84	391.70	572.54	11.23	Opx	180.84	172.77	353.56	7.52
			<u>30,389.52</u>		SSt	205.28	172.77	378.05	8.04
			<u>92,827.29</u>					<u>34,358.34</u>	
								<u>96,508.73</u>	
		DIVISION I TOTAL				DIVISION II TOTAL			

TABLE 20 (Continued)

PEACE RIVER HIGH SCHOOL

TDIC	TDE	TIE	TC	C/P in G	TDIC	TDE	TIE	TC	C/P in G
<u>Gr.10</u>					<u>Gr.12</u>				
Soc 6,512.29	1,027.30	5,327.45	12,867.05	116.97	Soc 4,245.80	1,086.60		12,439.87	113.09
L 7,248.19	860.00	6,925.70	15,633.89	142.13	L 6,568.99	273.60	11,481.31	18,323.90	166.58
M 8,527.99	35.00	7,927.14	16,490.13	149.91	M 4,750.20	40.00	8,200.94	12,991.14	118.10
Sc 8,525.46	198.60	7,927.14	16,651.20	151.37	Sc 5,812.11		8,200.94	14,013.05	127.39
PE 3,294.40		3,196.48	6,490.88	59.01	ML 1,932.54		3,280.37	5,212.91	47.39
ML 2,898.75		2,663.72	5,562.47	50.57	BE 5,991.70	392.90	10,387.84	16,772.44	152.48
HE 3,733.82	107.78	3,729.22	7,570.82	68.83	SSt 3,074.59		6,014.01	9,088.60	82.62
IA 5,086.57	1,383.11	1,598.24	8,067.92	73.34				<u>88,841.91</u>	
BE 11,665.59	150.00	11,187.66	23,603.25	214.58				<u>281,102.73</u>	
SSt 3,074.59		2,663.72	<u>5,738.31</u>	52.17					
			<u>118,675.92</u>		*IA				
<u>Gr.11</u>									
Soc 6,815.99	585.80	4,795.72	12,197.51	199.96	1,161.35	1,383.11		2,545.46	62.08
L 9,182.39	950.10	6,594.13	16,726.62	274.21	1,162.59	1,383.11		2,545.70	65.27
M 5,200.21	25.00	3,896.53	9,121.74	149.54	1,554.93	1,383.11		2,938.04	75.33
Sc 5,154.62	90.00	3,596.79	8,841.41	144.94				<u>8,029.20</u>	
PE 1,647.33		1,198.93	2,846.26	46.66	*HE 2,097.20	107.78		2,204.98	51.28
ML 1,932.50	70.00	1,498.66	3,501.16	57.40	367.35	107.78		475.13	36.55
BE 8,634.49	248.60	6,294.39	15,177.48	248.81	1,768.80	107.78		<u>1,876.58</u>	69.50
SSt 3,074.59		2,098.13	<u>5,172.72</u>	84.80				<u>4,556.69</u>	
			<u>73,584.90</u>						

*For these courses only Direct Instructional Salaries and Expenditures were calculated.

TABLE 21

ESTIMATED TOTAL COSTS PER PUPIL PER PROGRAM CLUSTER BY
GRADE DIVISION FOR THE PEACE RIVER
SCHOOL DIVISION

Cluster	Total Cost (\$)	Cost/Pupil in Division	Total Cost (\$)	Cost/Pupil in Division
	DIVISION I		DIVISION II	
Soc. St.	68,034.63	74.76	80,242.62	95.41
Lang. Arts	250,656.10	275.45	180,075.87	214.12
Math.	89,114.63	97.93	87,602.67	104.16
Science	37,511.18	41.22	59,248.92	70.46
Phys. Ed.	25,260.57	27.76	27,574.23	32.78
Fine Arts	47,008.43	51.66	42,837.83	50.94
Mod. Lang.	-	-	2,506.50	2.98
Home Ec.	-	-	-	-
Ind. Arts	-	-	-	-
Bus. Ed.	-	-	-	-
Rel. Instr.	1,384.83	1.52	796.67	.95
Op. Ex.	8,076.51	8.75	2,213.89	2.63
Sup. St.	4,256.53	4.68	3,485.97	4.15
	DIVISION III		DIVISION IV	
Soc. St.	108,242.03	134.97	83,051.73	146.48
Lang. Arts	109,354.19	136.34	106,797.17	188.35
Math.	79,940.75	99.68	72,424.90	127.73
Science	69,018.04	86.05	84,585.12	149.18
Phys. Ed.	29,953.02	37.35	16,525.40	29.14
Fine Arts	39,427.39	49.16	-	-
Mod. Lang.	10,850.16	13.53	34,676.08	61.16
Home Ec.	44,011.23	54.88	10,434.43	18.40
Ind. Arts	40,496.35	50.49	11,872.36	20.94
Bus. Ed.	-	-	87,065.60	153.55
Rel. Instr.	-	-	-	-
Op. Ex.	-	-	-	-
Sup. St.	26,839.75	33.46	36,497.88	60.43

effect on the per pupil costs in any given subject, since the amounts were small. Notable exceptions are the Home Economics and Industrial Arts courses offered in the Junior and Senior High Schools. Expenditures for such courses were readily identifiable and were more numerous. The Manning High School data illustrate this point. Industrial Arts per pupil costs were comparable to academic program costs, yet the time spent on Industrial Arts was generally twenty per cent less than the time spent on academic programs.

Table 21 more clearly portrays the differing costs of the program clusters through the grades. The prominent role of the Language Arts cluster in grade divisions I and II, with a leveling off in grade division III and then an increase again in grade division IV, is easily seen. The growing importance that teachers place on Science, as represented by increasing per pupil costs from grade divisions I to IV, is also clear. The uniformity of Physical Education costs throughout the four grade divisions was apparent. The tapering off and eventual disappearance of the Fine Arts cluster in grade division IV is highly visible. It might be argued that this category is replaced by the Modern Language, Industrial Arts, Home Economics, and Business Education clusters. The growing importance of Supervised Study, as indicated by dramatically increased costs, can be seen. Grade division I had a total cost of only \$4,256.53 for 910 students, while grade division IV had a total cost of \$36,497.88 for 567 students. The reason for this lies in the nature of our system of administration in that grade division I does not have the credit system with spares that grade division IV has. This is evident in the low Supervised Study per pupil cost of \$4.68 for grade division I students who

are in the classroom all day. In the high school, some students have one spare per day free, others have two spares per day. Another factor is the salary differential. The average salary of grade division IV teachers was higher than was that of grade division I teachers (Appendix F, Table 50, p. 179).

The diminishing cost of Opening Exercises from \$8.75 in grade division I to \$2.63 in grade division II, and nil from there on, is to be expected. The Divisional Board does not require Opening Exercises at any grade level.

CHAPTER V

SUMMARY AND CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS

SUMMARY AND CONCLUSIONS

Recent rising educational costs have resulted in concern as to just how public funds for education are being spent. The suggestion is that unit cost studies such as this will reveal just how the education dollar is being utilized. The primary purpose of this study was to analyze a set of unit costs for each school in the Peace River School Division and for the Division itself. The major emphasis, as outlined in the schedule laid down by the Department of Education under whose auspices this study was carried out, was on program analysis. Findings of the study were reported in three parts.

The first area of concern was the presentation of the average estimated per pupil costs for each school, and for the Division, for the Expenditure Classification series. Direct Salaries accounted for 52.3 per cent of the total expenditure, followed by Transportation at 16.8 per cent and Plant Operation at 9.0 per cent. Within the schools the variables that most frequently were responsible for different total per pupil costs were (1) Direct Instructional costs, (2) Transportation costs and (3) Plant Operation costs. Direct Instructional cost differences were the direct result of the salary schedule, which is based on the number of years of training and experience of each teacher. These two variables can produce great contrasts in the salaries of teachers teaching the same grades

and subjects, and could well vary from year to year for any given school. On the other hand, Transportation and Plant Operation cost differences between schools are of a more permanent nature. They are closely allied with the area in which the school is found. The Manning area had generally higher costs in each of these categories because of the greater distances involved.

The Direct Instructional costs by program clusters, schools, and for the Division were reported. Definite patterns or trends were clearly revealed. The Language Arts cluster was the most costly throughout the four grade divisions. Science costs were low in the lower grade divisions, but steadily increased with each grade division up to grade division IV. Physical Education costs were nearly uniform throughout all four grade divisions. The Fine Arts cluster costs declined to grade division III and were absent in grade division IV. Opening Exercises and Religious Instruction were present only in grade divisions I and II. Supervised Study rose in cost from a relatively minor cost in grade division I to a cost comparable to some of the program clusters in grade division IV.

The last area of concern was the total cost per pupil arrived at by combining Direct Instructional costs with Direct and Indirect Expenditures. Since most of the expenditures were prorated on a dollar volume the pattern of costs for the program clusters was little changed. Only in Industrial Arts, where Direct costs were readily identified, were there any real changes in the ratio of costs per pupil.

IMPLICATIONS AND RECOMMENDATIONS

The following implications and recommendations arise from the study:

1. The methodology of the study seems adequate for the generation of the desired unit costs and the findings should be of assistance to administrators in decision-making. As pointed out, certain limitations must be kept in mind when using the data produced. Because of the work involved in verifying the Faculty Workload Survey, it is recommended that any researcher conducting a similar study would be well advised to conduct this survey in the schools personally, so that the job of checking and making adjustments would be easier, more efficient, and certainly faster.
2. The findings of this study, due to the idiosyncratic nature of the data, can only be used with validity for the area and time in which the study was carried out. It is recommended that longitudinal studies of the same type be carried out before more than preliminary comparisons are made among school jurisdictions.
3. Low enrolments are costly, but studies specifically orientated and designed towards researching "efficiency of size" are needed. This study was not so designed, hence its conclusions should be considered tentative.
4. The establishment of an accounting system along the lines used in this study does not seem to represent too great a change in added expenditure. If the government is interested in a close examination of the way in which the Foundation Program's funds are being

spent, it is recommended that the Department of Education establish a new accounting system for school boards. The present system seems to be efficient enough, but it does not provide any of the added information which this study suggests is needed.

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BIBLIOGRAPHY

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APPENDIX A
DATA COLLECTION FORMS



Edmonton 6, Alberta.
November 26, 1969.

TO WHOM IT MAY CONCERN:

This letter is directed particularly to Superintendents, Secretary-Treasurers, and Chairmen of those Divisions or Counties in which Dr. Peter Atherton is particularly interested.

Dr. Atherton is undertaking research in the field of program budgeting. He is using certain counties, divisions, and school districts as experimental centres for exploring the many issues of program budgeting. Your jurisdiction is one of these and I would appreciate very much any cooperation that you might be able to give him.

INSTRUCTION 200 a) DIRECT SALARIES (PRINCIPALS, VICE-PRINCIPALS, DEPARTMENT HEADS AND COUNSELLORS)

[illegible]

Courses Taught - Grade or Level (Include Spares but not Admin. Time)	Course Time in Min. Per Week	Course Time as Percentage of Total Time	Enrolment Per Course	Training (for Salary Purposes)	Experience (for Salary Purposes)	For Office Use
---	---------------------------------	---	-------------------------	---	---	----------------------

Total Time (Min.)	Administrative Time Per Week	Min.	%
	Counselling Time Per Week	Min.	%

PRORATION OF ADMINISTRATIVE OR COUNSELLING DUTIES TO DIVISION AND PROGRAM

NOTE - It is recommended that the following percentages be estimated from a one-week period.

My Administrative (Counselling) Time				
is divided among the				
Divisions as follows:				
	Div.	I	<u>If in Div. IV</u>	
	Div.	II	<u>Also prorate your time</u>	Academic
	Div.	III	<u>by programs:</u>	General
	Div.	IV		Commerical
Total -				Vocational
		100%		Other
				Specify

Total - 100%

INSTRUCTION 200 b) INDIRECT SALARIES (FULL-TIME SUPERVISORS, SCHOOL CLERICAL STAFF, INTERNS)

NAME _____ POSITION _____ SCHOOL _____

ESTIMATION OF TIME SPENT BY GRADE DIVISIONS AND PROGRAMS

NOTE - It is recommended that the following percentages be estimated from a one-week period.

My time is divided
among the Divisions
as follows:

Div. I	_____
Div. II	_____
Div. III	_____
Div. IV	_____

If in Div. IV

My time is divided
among the programs
as follows:

Academic	_____
General	_____
Commercial	_____
Vocational	_____

Other _____ Specify _____

Total - 100%

Total - 100%

100

[illegible]

*Combined Grades should be reported as per following Example:-

Courses tau	Grade	Enrollment	Course time
Readg	5 & 6	Total 25 10 Gr. 5's 15 Gr. 6's	Total 120 Min. (60 + 60)

*Single Grades should be reported as per following Examples:-

Courses tau	Grade	Enrollment	Course time
Eng. 30	----	18	200 min
Math. 7		25	200 min
Spell. 3		17	80 min

NB Teachers reporting semester High School courses must report each semester separately indicating courses enrollment and course time for each semester.

19 May 70

To the Principals

Would you kindly provide me with the current enrolments by grades and divisions (as per table below) for your school.

SCHOOL												
Total Div. I			Total Div. II			Total Div. III			Total Div. IV			
1	2	3	4	5	6	7	8	9	10	11	12	IV

OP. ROOM

OP. ROOM

SCHOOL
TOTAL

Respectfully yours,

L.S. PHIMESTER

APPENDIX B

SPECIFIED EXPENDITURE CLASSIFICATION
BY SCHOOLS

TABLE 22

AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
BROWNVILLE SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	783.02	7.99
b. Expenses	846.72	8.64
200 Instruction		
a. Direct salaries	31,600.00	322.45
b. Indirect salaries		
(1) Admin.	1,000.00	10.20
(2) Clerical	538.12	5.49
(3) Guidance	-	-
(4) Sup. of El. Instr.	570.00	5.82
(5) Library	-	-
(6) Substitutes	844.46	8.62
(7) Other	223.80	2.28
c. Exp., Direct & Indirect		
(1) Text-books	720.57	7.35
(2) Library and Ref. books	521.00	5.32
(3) Instr. supplies	994.79	10.15
(4) Equipment		
(a) Science	48.53	.50
(b) Phys. Ed.	107.54	1.10
(5) Correspondence	-	-
(6) Repairs to Equip.	53.25	.54
(7) Guidance	-	-
(8) Supervisor	133.55	1.36
(9) Other	80.11	.82
500 Pupil Transportation	3,779.02	38.56
600 Plant Operation		
a. Salaries	3,240.00	33.06
b. Utilities	3,317.40	33.85
c. Supplies	736.76	7.52
d. Central Office	185.22	1.89
700 Plant Maintenance	2,799.13	28.56
800 Fixed Charges	1,960.00	20.00
1400 Outgoing Transfer Accounts	133.28	1.36

TABLE 23

AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
BERWYN SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	2,109.36	7.99
b. Expenses	2,280.96	8.64
200 Instruction		
a. Direct salaries	105,898.00	401.13
b. Indirect salaries		
(1) Admin.	7,575.00	28.69
(2) Clerical	2,163.91	8.20
(3) Guidance	1,560.00	5.91
(4) Sup. of El. Instr.	997.50	3.77
(5) Library	-	-
(6) Substitutes	1,134.73	4.30
(7) Other	596.80	2.26
c. Exp., Direct & Indirect		
(1) Text-books	2,129.47	8.07
(2) Library and Ref. books	1,356.00	5.14
(3) Instr. supplies	2,733.71	10.35
(4) Equipment		
(a) Science	981.00	3.72
(b) Phys. Ed.	290.49	1.10
(5) Correspondence	1,402.00	5.31
(6) Repairs to Equip.	602.32	2.28
(7) Guidance	395.09	1.50
(8) Supervisor	233.79	.89
(9) Other	154.79	.58
500 Pupil Transportation	7,558.04	28.63
600 Plant Operation		
a. Salaries	7,128.00	27.00
b. Utilities	6,403.00	24.25
c. Supplies	475.53	1.80
d. Central Office	498.96	1.89
700 Plant Maintenance	4,399.38	16.66
800 Fixed Charges	5,280.00	20.00
1400 Outgoing Transfer Accounts	359.04	1.36

TABLE 24
AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
CENTRE STREET SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	3,707.36	7.99
b. Expenses	4,008.96	8.64
200 Instruction		
a. Direct salaries	141,476.00	304.91
b. Indirect salaries		
(1) Admin.	14,127.00	30.45
(2) Clerical	2,278.57	4.91
(3) Guidance	-	-
(4) Sup. of El. Instr.	3,135.00	6.76
(5) Library	-	-
(6) Substitutes	3,623.41	7.80
(7) Other	1,119.00	2.41
c. Exp., Direct & Indirect		
(1) Text-books	1,368.24	2.95
(2) Library and Ref. books	2,416.55	5.21
(3) Instr. supplies	3,172.65	6.84
(4) Equipment		
(a) Science	218.08	.47
(b) Phys. Ed.	311.50	.67
(5) Correspondence	-	-
(6) Repairs to Equip.	220.81	.48
(7) Guidance	-	-
(8) Substitutes	734.77	1.58
(9) Other	122.98	.27
500 Pupil Transportation	45,348.28	97.73
600 Plant Operation		
a. Salaries	9,931.68	21.40
b. Utilities	7,813.07	16.84
c. Supplies	363.13	.78
d. Central Office	876.96	1.89
700 Plant Maintenance	4,417.57	9.52
800 Fixed Charges	9,280.00	20.00
1400 Outgoing Transfer Accounts	631.04	1.36

TABLE 25
AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
DEADWOOD SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	711.11	7.99
b. Expenses	768.96	8.64
200 Instruction		
a. Direct salaries	30,450.00	342.13
b. Indirect salaries		
(1) Admin.	800.00	8.99
(2) Clerical	570.77	6.41
(3) Guidance	-	-
(4) Sup. of El. Instr.	427.50	4.80
(5) Library	-	-
(6) Substitutes	1,031.42	11.59
(7) Other	223.80	2.51
c. Exp., Direct & Indirect		
(1) Text-books	517.61	5.81
(2) Library and Ref. books	547.83	6.16
(3) Instr. supplies	593.69	6.67
(4) Equipment		
(a) Science	863.05	9.70
(b) Phys. Ed.	-	-
(5) Correspondence	-	-
(6) Repairs to Equip.	-	-
(7) Guidance	-	-
(8) Supervisor	100.20	1.13
(9) Other	57.45	.65
500 Pupil Transportation	3,779.02	42.46
600 Plant Operation		
a. Salaries	1,800.00	20.22
b. Utilities	2,314.17	26.00
c. Supplies	188.46	2.12
d. Central Office	168.21	1.89
700 Plant Maintenance	2,787.96	31.33
800 Fixed Charges	1,780.00	20.00
1400 Outgoing Transfer Accounts	121.04	1.36

TABLE 26
AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
DIXONVILLE SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	1,174.53	7.99
b. Expenses	1,270.08	8.64
200 Instruction		
a. Direct salaries	63,510.00	432.04
b. Indirect salaries		
(1) Admin.	7,200.00	48.98
(2) Clerical	1,245.73	8.47
(3) Guidance	390.00	2.65
(4) Sup. of El. Instr.	855.00	5.82
(5) Library	-	-
(6) Substitutes	2,343.93	15.95
(7) Other	373.00	2.54
c. Exp., Direct & Indirect		
(1) Text-books	1,152.84	7.84
(2) Library and Ref. books	1,380.46	9.39
(3) Instr. supplies	865.81	5.89
(4) Equipment		
(a) Science	146.82	1.00
(b) Phys. Ed.	-	-
(5) Correspondence	258.00	1.76
(6) Repairs to Equip.	218.97	1.49
(7) Guidance	98.77	.67
(8) Supervisor	200.39	1.36
(9) Other	129.64	.89
500 Pupil Transportation	7,558.08	51.42
600 Plant Operation		
a. Salaries	4,680.00	31.84
b. Utilities	5,645.35	38.40
c. Supplies	1,840.48	12.52
d. Central Office	277.83	1.89
700 Plant Maintenance	4,465.00	30.37
800 Fixed Charges	2,940.00	20.00
1400 Outgoing Transfer Accounts	159.92	1.36

TABLE 27

AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
GRIMSHAW SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per pupil (\$)
100 Administration		
a. Salaries	3,363.79	7.99
b. Expenses	3,637.44	8.64
200 Instruction		
a. Direct salaries	152,044.00	361.15
b. Indirect salaries		
(1) Admin.	13,541.00	32.16
(2) Clerical	1,629.42	3.87
(3) Guidance	1,820.00	4.32
(4) Sup. of El. Instr.	1,710.00	4.06
(5) Library	-	-
(6) Substitutes	2,336.66	5.53
(7) Other	969.80	2.30
c. Exp., Direct & Indirect		
(1) Text-books	3,183.68	7.56
(2) Library and Ref. books	2,128.14	5.17
(3) Instr. supplies	2,408.52	5.72
(4) Equipment		
(a) Science	895.73	2.13
(b) Phys. Ed.	456.05	1.08
(5) Correspondence	1,518.00	3.60
(6) Repairs to Equip.	163.96	.39
(7) Guidance	460.92	1.09
(8) Supervisor	400.80	.95
(9) Other	479.92	1.14
500 Pupil Transportation	7,558.08	17.95
600 Plant Operation		
a. Salaries	8,712.00	20.69
b. Utilities	8,001.46	19.00
c. Supplies	463.21	1.10
d. Central Office	795.69	1.89
700 Plant Maintenance	5,528.63	13.13
800 Fixed Charges	8,420.00	20.00
1400 Outgoing Transfer Accounts	572.56	1.36

TABLE 28

AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
HAWK HILLS SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	263.67	7.99
b. Expenses	285.12	8.64
200 Instruction		
a. Direct salaries	15,450.00	468.18
b. Indirect salaries		
(1) Admin.	400.00	12.12
(2) Clerical	-	-
(3) Guidance	-	-
(4) Sup. of El. Instr.	285.00	8.64
(5) Library	-	-
(6) Substitutes	387.06	11.73
(7) Other	74.60	2.26
c. Exp., Direct & Indirect		
(1) Text-books	566.55	17.17
(2) Library and Ref. books	210.38	6.38
(3) Instr. supplies	135.68	4.11
(4) Equipment		
(a) Science	64.92	1.97
(b) Phys. Ed.	-	-
(5) Correspondence	-	-
(6) Repairs to Equip.	-	-
(7) Guidance	-	-
(8) Supervisor	66.80	2.00
(9) Other	60.00	1.82
500 Pupil Transportation	3,779.02	114.51
600 Plant Operation		
a. Salaries	1,320.00	40.00
b. Utilities	1,007.57	30.53
c. Supplies	48.95	1.48
d. Central Office	62.37	1.89
700 Plant Maintenance	1,736.85	52.63
800 Fixed Charges	660.00	20.00
1400 Outgoing Transfer Accounts	44.88	1.36

TABLE 29
AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
NAMPA SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	1,086.64	7.99
b. Expenses	1,175.04	8.64
200 Instruction		
a. Direct salaries	40,290.00	296.25
b. Indirect salaries		
(1) Admin.	1,880.00	13.82
(2) Clerical	1,161.01	8.54
(3) Guidance	520.00	3.82
(4) Sup. of El. Instr.	1,710.00	12.57
(5) Library	-	-
(6) Substitutes	594.20	4.37
(7) Others	298.40	2.19
c. Exp., Direct & Indirect		
(1) Text-books	928.77	6.83
(2) Library and Ref. books	800.60	5.89
(3) Instr. Supplies	940.01	6.91
(4) Equipment		
(a) Science	132.70	.98
(b) Phys. Ed.	107.58	.79
(5) Correspondence	-	-
(6) Repairs to Equip.	55.73	.41
(7) Guidance	131.70	.97
(8) Supervisor	400.80	2.95
(9) Other	67.04	.49
500 Pupil Transportation	7,558.08	55.57
600 Plant Operation		
a. Salaries	3,240.00	23.82
b. Utilities	6,129.44	45.07
c. Supplies	240.67	1.77
d. Central Office	257.04	1.89
700 Plant Maintenance	3,616.01	26.59
800 Fixed Charges	2,720.00	20.00
1400 Outgoing Transfer Accounts	184.96	1.36

TABLE 30

AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
MANNING ELEMENTARY SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	2,293.13	7.99
b. Expenses	2,479.68	8.64
200 Instruction		
a. Direct salaries	91,696.00	319.50
b. Indirect salaries		
(1) Admin.	9,246.00	32.22
(2) Clerical	1,735.22	6.05
(3) Guidance	-	-
(4) Sup. of El. Instr.	2,137.50	7.45
(5) Library	842.00	2.93
(6) Substitutes	1,480.30	5.16
(7) Other	671.40	2.34
c. Exp., Direct & Indirect		
(1) Text-books	1,223.64	4.26
(2) Library and Ref. books	2,135.32	7.44
(3) Instr. supplies	1,867.71	6.51
(4) Equipment		
(a) Science	389.17	1.36
(b) Phys. Ed.	363.44	1.27
(5) Correspondence	-	-
(6) Repairs to Equip.	275.38	.94
(7) Guidance	-	-
(8) Supervisor	500.98	1.75
(9) Other	277.20	.97
500 Pupil Transportation	52,906.33	184.34
600 Plant Operation		
a. Salaries	7,315.50	25.49
b. Utilities	8,925.35	31.10
c. Supplies	416.69	1.45
d. Central Office	542.43	1.89
700 Plant Maintenance	4,761.89	16.59
800 Fixed Charges	5,740.00	20.00
1400 Outgoing Transfer Accounts	390.32	1.36

TABLE 31

AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
MANNING HIGH SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	2,333.08	7.99
b. Expenses	2,522.88	8.64
200 Instruction		
a. Direct salaries	127,944.00	438.16
b. Indirect salaries		
(1) Admin.	9,626.00	32.97
(2) Clerical	2,039.59	6.98
(3) Guidance	3,250.00	11.13
(4) Sup. of El. Instr.	-	-
(5) Library	6,990.00	23.94
(6) Substitutes	170.77	.58
(7) Other	671.40	2.30
c. Exp., Direct & Indirect		
(1) Text-books	2,068.37	7.08
(2) Library and Ref. books	1,488.54	5.10
(3) Instr. supplies	5,315.74	18.20
(4) Equipment		
(a) Science	1,457.65	4.99
(b) Phys. Ed.	170.33	.58
(5) Correspondence	573.00	1.96
(6) Repairs to Equip.	583.13	2.00
(7) Guidance	823.10	2.82
(8) Supervisor	-	-
(9) Other	531.50	1.82
500 Pupil Transportation	45,348.22	155.30
600 Plant Operation		
a. Salaries	8,237.46	28.21
b. Utilities	22,140.67	75.82
c. Supplies	143.85	.49
d. Central Office	551.88	1.89
700 Plant Maintenance	9,312.75	31.89
800 Fixed Charges	5,840.00	20.00
1400 Outgoing Transfer Accounts	397.12	1.36

TABLE 32
AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
PEACE RIVER HIGH SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	2,285.14	7.99
b. Expenses	2,471.04	8.64
200 Instruction		
a. Direct salaries	151,801.00	530.77
b. Indirect salaries		
(1) Admin.	14,566.00	50.93
(2) Clerical	2,498.19	8.73
(3) Guidance	3,120.00	10.91
(4) Sup. of El. Instr.	-	-
(5) Library	9,430.00	29.48
(6) Substitutes	1,520.40	5.32
(7) Other	671.40	2.35
c. Exp., Direct & Indirect		
(1) Text-books	2,460.69	8.60
(2) Library and Ref. books	1,560.04	5.45
(3) Instr. supplies	7,843.46	27.42
(4) Equipment		
(a) Science	446.59	1.56
(b) Phys. Ed.	181.26	.63
(5) Correspondence	788.00	2.76
(6) Repairs to Equip.	2,802.45	9.80
(7) Guidance	790.18	2.76
(8) Supervisor	-	-
(9) Other	193.30	.68
500 Pupil Transportation	52,906.32	184.99
600 Plant Operation		
a. Salaries	11,772.00	41.16
b. Utilities	18,222.45	63.71
c. Supplies	538.00	1.88
d. Central Office	540.54	1.89
700 Plant Maintenance	7,661.53	26.79
800 Fixed Charges	5,720.00	20.00
1400 Outgoing Transfer Accounts	388.96	1.36

TABLE 33

AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
SPRINGFIELD SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	2,556.80	7.99
b. Expenses	2,764.80	8.64
200 Instruction		
a. Direct salaries	93,897.00	293.43
b. Indirect salaries		
(1) Admin.	9,911.00	30.97
(2) Clerical	1,470.52	4.60
(3) Guidance	-	-
(4) Sup. of El. Instr.	2,280.00	7.13
(5) Library	1,120.65	3.50
(6) Substitutes	3,608.22	11.28
(7) Other	746.00	2.33
c. Exp., Direct & Indirect		
(1) Text-books	1,156.92	3.60
(2) Library and Ref. books	1,640.07	5.13
(3) Instr. supplies	1,878.26	5.87
(4) Equipment		
(a) Science	102.30	.32
(b) Phys. Ed.	63.91	.20
(5) Correspondence	-	-
(6) Repairs to Equip.	157.26	.49
(7) Guidance	-	-
(8) Supervisor	534.40	1.67
(9) Other	160.26	.50
500 Pupil Transportation	22,674.14	70.86
600 Plant Operation		
a. Salaries	7,128.00	22.28
b. Utilities	8,909.16	27.84
c. Supplies	1,007.90	3.15
d. Central Office	604.80	1.89
700 Plant Maintenance	5,813.58	18.17
800 Fixed Charges	6,400.00	20.00
1400 Outgoing Transfer Accounts	435.20	1.36

TABLE 34
AVERAGE ESTIMATED PER PUPIL COSTS BY SPECIFIED
EXPENDITURE CLASSIFICATION IN THE
T.A. NORRIS SCHOOL

Expenditure Series	Estimated Total Expenditures (\$)	Estimated Cost per Pupil (\$)
100 Administration		
a. Salaries	2,724.59	7.99
b. Expenses	2,946.24	8.64
200 Instruction		
a. Direct salaries	133,520.00	391.55
b. Indirect salaries		
(1) Admin.	10,500.00	30.79
(2) Clerical	2,363.29	6.93
(3) Guidance	2,340.00	6.86
(4) Sup. of El. Instr.	142.50	.42
(5) Library	5,850.00	17.16
(6) Substitutes	1,339.59	3.93
(7) Other	820.60	2.41
c. Exp., Direct & Indirect		
(1) Text-books	2,052.69	6.02
(2) Library and Ref. books	1,928.57	5.66
(3) Instr. supplies	4,861.29	14.26
(4) Equipment		
(a) Science	299.66	.88
(b) Phys. Ed.	88.38	.26
(5) Correspondence	-	-
(6) Repairs to Equip.	252.19	.74
(7) Guidance	592.64	1.74
(8) Supervisor	33.40	.10
(9) Other	185.43	.54
500 Pupil Transportation	37,790.23	110.82
600 Plant Operation		
a. Salaries	7,492.32	21.97
b. Utilities	8,161.21	23.93
c. Supplies	459.62	1.35
d. Central Office	644.49	1.89
700 Plant Maintenance	7,703.98	22.59
800 Fixed Charges	6,820.00	20.00
1400 Outgoing Transfer Accounts	463.76	1.36

APPENDIX C
PRORATION TABLES

TABLE 35

PRORATION METHODS USED IN ALLOCATED EXPENDITURE
TO SCHOOLS AND WITHIN THE SCHOOLS

	To Schools	Within the Schools ⁸
100 Administration	NP ¹	NP + \$V ⁷
a. Salaries	NP	NP + \$V
b. Expenses	NP	NP + \$V
200 Instruction		
a. Direct salaries	AE ²	Courses + Time
b. Indirect salaries		
(1) Administration	AE	Gr.Divisions + \$V
(2) Clerical	AE	Gr.Divisions + \$V
(3) Guidance	GP ³	Grades + \$V
(4) Supervisor	SEP ⁴	Gr.Divisions + \$V
(5) Library	AE	Courses, NP + \$V
(6) Substitutes	AE	NP + \$V
(7) Other	NP	NP + \$V
c. Exp., Direct & Indirect		
(1) Text-books	AE	Courses, NP + \$V
(2) Library and Ref. books	AE	Courses, NP + \$V
(3) Instr. supplies	AE	NP + \$V
(4) Equipment	AE	NP + \$V
(5) Correspondence	AE	NP + \$V
(6) Repairs to Equipment	AE	Gr.Divisions + \$V
(7) Guidance	GP	Grades + \$V
(8) Supervisor	SEP	Gr.Divisions + \$V
(9) Other	NP	NP + \$V
500 Pupil Transportation	PM ⁵	NP + \$V
700 Maintenance	AE and MSP ⁶	NP + \$V
800 Fixed Charges	NP	NP + \$V
1400 Outgoing Transfer Accounts	NP	NP + \$V

¹NP - Number of Pupils

²AE - Actual Expenditure

³GP - Guidance Proration - weighted pupil - see appendix

⁴SEP - Supervisor Proration - weighted teacher - see appendix

⁵PM - Pupil Bus Miles - see appendix

⁶MSP - Maintenance Supervisor Proration - percentage - see appendix

⁷\$V - Dollar volume

⁸The proration within the schools was by:

Number of pupils, Grade Divisions, Grade and Courses in ascending order of preference as could be identified. Within the grades proration was made to program clusters by Dollar volume.

TABLE 36

PRORATION OF SALARY AND EXPENSES OF THE
SUPERVISOR OF ELEMENTARY
INSTRUCTION^{1*}

School	Percentage
Berwyn	7
Brownvale	4
Centre Street	22
Deadwood	3
Dixonville	6
Grimshaw	12
Hawk Hills	2
Nampa	12
Manning Elementary	15
Springfield	16
T.A. Norris ²	1*

^{1*}This proration, estimated by the Supervisor, was based on a weighted teacher enrolment in the schools to account for extra visits and mileage. High Schools and Junior High Schools are excluded as the Supervisor works only with Divisions I and II.

²This school has no elementary classes but does contain an opportunity room which the Supervisor visits.

TABLE 37

PRORATION OF SALARY AND EXPENSES
OF THE GUIDANCE OFFICER

School	Grades	Percentage
Peace River High	10	14
	11	7
	12	2
T.A. Norris	9	18
Nampa	9	4
Manning High	9	23
	10	8
	11	4
	12	1
Grimshaw	9	8
	10	3
	11	2
	12	1
Berwyn	9	6
	10	3
	11	2
	12	1
Dixonville	9	1
	10	1
	11	1

TABLE 38

PRORATION OF MAINTENANCE EXPENDITURES AS
ESTIMATED BY THE SUPERVISOR¹

School	Percentage
Berwyn	6
Brownvale	4
Centre Street	13
Deadwood	5
Dixonville	7
Grimshaw	5
Hawk Hills	3
Nampa	5
Manning Elementary	7
Manning High	15
Peace River High	10
Springfield	5
T.A. Norris	15

¹This proration was used to allocate the estimated expenditures for May 1st to August 31st. The major proportion of the expenditure would be for repairs in the months of July and August.

TABLE 39

SELECTED PRORATION METHOD FOR PUPIL TRANSPORTATION
BY SCHOOLS (%)

School	Proration based on number of pupils	Proration based on number of pupils bussed	Proration based on pupil-bus miles*
Berwyn	7	7	2
Brownvale	3	5	1
Centre Street	13	8	12
Deadwood	3	3	1
Dixonville	4	6	2
Grimshaw	11	5	2
Hawk Hills	1	2	1
Nampa	4	7	2
Manning Elementary	8	13	14
Manning High	8	10	12
Peace River High	8	7	14
Springfield	9	3	6
T.A. Norris	10	7	10
Separate Schools	11	17	21
Total	100	100	100

*Method used in this study.

TABLE 40

PRORATION TABLE FOR THE CENTRE STREET AND
T.A. NORRIS SCHOOLS IN PEACE RIVER
ESTABLISHED BY MR. R. LENSTRA
THE CARETAKER

(Centre Street = 57% T.A. Norris = 43%)

Centre Street	T.A. Norris
grade 1 = 20%	grade 7 = 31%
2 = 20%	8 = 31%
3 = 15%	9 = 30%
4 = 15%	op.room = <u>8%</u>
5 = 10%	Total 100%
6 = 10%	
op.room = <u>10%</u>	
Total 100%	

APPENDIX D

GRADE DIVISION ESTIMATED DIRECT INSTRUCTIONAL
COSTS BY COURSES FOR EACH SCHOOL

TABLE 41

ESTIMATED DIRECT INSTRUCTION COST PER PUPIL PER COURSE
FOR DIVISION I IN EACH SCHOOL IN THE PEACE
RIVER PUBLIC SCHOOL SYSTEM
1969-1970

Course	BERWYN				BROWNVALE				CENTRE STREET			
	Gr.	Min.	En-	\$ Cost	Gr.	Min.	En-	\$ Cost	Gr.	Min.	En-	\$ Cost
		per	rol-	per		per	rol-	per		per	rol-	per
		week	ment	pupil		week	ment	pupil		week	ment	pupil
Soc. Stud.	1	120	19	29.18	1	40	17	9.06	1	465	80	30.06
	2	150	16	47.40	2	47	12	18.70	2	660	77	42.88
	3	150	22	29.32	3	114	18	30.60	3	455	73	30.97
				Av. 34.35				Av. 19.77				Av. 34.64
Health	1	150	19	25.58	1	40	17	9.06	1	110	62	8.84
	2	60	16	18.76	2	28	12	11.33	2	220	77	14.01
	3	60	22	11.73	3	48	18	12.84	3	155	96	7.87
				Av. 18.32				Av. 11.09				Av. 10.14
Language	1	150	19	36.39	1	225	17	52.09	1	750	18	214.58
	2	300	16	94.80	2	75	6	60.07	2	140	53	15.80
	3	90	22	17.59	3	190	24	38.25	3	380	73	25.78
				Av. 43.53				Av. 46.04				Av. 45.70
Printing & Writing	1	150	19	36.39	1	75	17	17.15	1	150	43	18.49
	2	100	16	31.60	2	18	12	6.30	2	295	77	19.77
	3	75	22	14.66	3	18	6	13.60	3	150	48	15.19
				Av. 26.66				Av. 12.99				Av. 18.14
Reading	1	150	19	36.39	1	375	17	87.03	1	1865	63	153.75
	2	100	16	117.02	2	115	12	46.47	2	1775	76	118.32
	3	75	22	14.66	3	115	66	92.93	3	1010	98	51.17
				Av. 81.67				Av. 74.13				Av. 99.97

TABLE 41 (Continued)

Course	BERWYN				BROWNVALE				CENTRE STREET			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Library & Story Time	1	150	19	36.39					1	125	37	16.68
	2	60	16	18.76	2	15	12	5.67	2	75	17	19.73
	3	60	22	11.73	3	55	18	14.36				
				Av. 21.92				Av. 10.88				Av. 17.64
Spelling (Not taught in Grade 1)	1											
	2	75	16	23.70	2	50	12	19.83	2		77	29.30
	3	125	22	24.33	3	90	18	23.80	3		73	30.16
				Av. 24.07				Av. 22.21				Av. 29.72
Arithmetic	1	200	19	48.64	1	255	17	57.91	1	1000	80	64.17
	2	150	16	47.40	2	175	12	70.83	2	1010	79	64.84
	3	325	22	63.33	3	325	18	87.64	3	730	73	49.38
				Av. 53.96				Av. 72.60				Av. 59.75
Science	1	60	19	15.80	1	60	17	13.91	1	275	80	17.65
	2	75	16	23.70	2	100	12	40.23	2	195	77	12.36
	3	90	22	17.59	3	165	18	44.20	3	330	48	34.81
				Av. 18.71				Av. 32.23				Av. 19.68
Phys. Educ.	1	60	19	13.58	1	60	17	13.91	1	105	80	14.41
	2	60	17	17.66	2	30	12	11.90	2	210	77	10.98
	3	80	22	15.54	3	55	18	14.36	3	210	73	13.85
				Av. 15.52				Av. 13.57				Av. 13.08
Music	1	80	19	19.45	1	20	17	4.53	1	285	80	23.07
	2	90	16	26.10	2	10	12	3.97	2	210	77	15.41
	3	70	22	14.62	3	25	18	6.42	3	195	73	16.20
				Av. 19.45				Av. 5.11				Av. 18.32

TABLE 41 (Continued)

Course	DEADWOOD				DIXONVILLE				GRIMSHAW			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud.	1	60	11	28.73	1	150	17	38.82	1	210	48	22.77
	2	60	15	21.07	2	105	18	31.00	2	325	31	47.74
	3	158	22	37.49	3	150	5	160.06	3	245	40	28.47
				Av. 30.35				Av. 50.46				Av. 31.19
Health	1	20	11	9.34	1	75	17	19.41	1	150	48	16.31
	2	20	15	6.85	2	60	18	17.65	2	20	8	8.37
	3	15	11	7.87	3	45	17	11.86	3	50	40	4.93
				Av. 7.59				Av. 16.33				Av. 10.91
Language	1	65	11	31.60	1	75	17	19.41	1			
	2	65	15	23.17	2	50	18	14.64	2	203	40	23.01
	3	73	22	15.81	3	90	17	23.72	3	253	51	23.91
				Av. 21.73				Av. 19.17				Av. 23.51
Printing & Writing	1	37	11	17.95	1	75	17	19.41	1			
	2	37	15	13.17	2	45	18	13.35	2	38	8	16.74
	3	37	11	14.79	3				3	198	40	22.92
				Av. 15.07				Av. 16.29				Av. 21.89
Reading	1	225	11	109.16	1	500	17	129.28	1	1150	48	126.12
	2	255	15	90.59	2	460	18	136.49	2	562	31	80.96
	3	120	11	48.69	3	200	17	52.62	3	487	40	56.04
				Av. 83.65				Av. 106.71				Av. 90.80
Library & Story Time	1	50	11	23.70	1	50	17	12.81	1			
	2	50	15	17.38	2	100	36	14.64	2			
	3				3				3			
				Av. 20.05				Av. 14.05				

TABLE 41 (Continued)

Course	DEADWOOD				DIXONVILLE				GRIMSHAW			
	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Spelling	1	50	11	23.70	1				1			
	2	50	15	17.38	2	25	18	7.32	2	88	31	12.21
	3	38	11	15.41	3	90	17	23.72	3	138	60	10.54
				Av. 18.67				Av. 15.28				Av. 11.11
Arithmetic	1	90	11	43.81	1	200	17	51.64	1	400	48	43.69
	2	90	15	32.13	2	265	18	78.36	2	363	31	52.48
	3	120	11	48.69	3	300	14	96.30	3	413	40	49.34
				Av. 40.52				Av. 74.21				Av. 47.88
Science	1	60	15	21.07	1	90	17	23.29	1	405	93	23.44
	2	60	11	23.45	2	135	18	40.04	2	160	33	25.46
	3	83	11	33.90	3	90	17	23.72	3	335	40	36.45
				Av. 25.59				Av. 29.23				Av. 26.98
Phys. Educ.	1	30	11	14.36	1	100	17	25.62	1	140	48	15.14
	2	30	15	10.53	2	105	18	31.00	2	175	54	16.83
	3	45	11	17.87	3	45	17	11.86	3	125	68	9.03
				Av. 13.85				Av. 22.98				Av. 13.23
Music	1	20	11	9.34	1	45	17	11.65	1	150	48	16.31
	2	20	15	6.85	2	30	18	8.61	2	83	31	11.96
	3	30	11	11.71	3	30	17	7.78	3	23	12	6.44
				Av. 9.03				Av. 9.33				Av. 13.53
Art	1	20	11	9.34	1	90	17	23.29	1	230	48	25.17
	2	20	15	6.85	2	70	18	20.67	2	80	33	11.53
	3	30	11	14.51	3	90	17	23.72	3	80	38	10.43
				Av. 9.86				Av. 22.52				Av. 16.68

TABLE 41 (Continued)

Course	DEADWOOD				DIXONVILLE				GRIMSHAW			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Drama	1				1				1			
	2				2				2			
	3				3				3			
French	1				1				1			
	2				2				2			
	3				3				3			
Opening Ex.	1	25	11	11.49	1	50	17	12.81	1	88	31	13.05
	2				2				2	13	12	3.43
	3				3				3			Av. 10.37
				Av. 11.49				Av. 16.32				

TABLE 41 (Continued)

Course	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Soc. Stud.	1	75	7	53.41	1	60	10	20.08	1	170	49	19.31
	2	75	7	53.41	2	120	29	13.85	2	350	38	37.40
	3	40	6	32.58	3	60	13	15.45	3	270	50	20.30
				Av. 47.16				Av. 15.45				Av. 24.69
Health	1	30	7	20.71	1	28	10	9.27	1	75	49	8.38
	2	30	7	20.71	2	51	17	10.00	2	70	38	7.40
	3	15	6	11.73	3	23	13	5.94	2	100	50	7.33
				Av. 18.02				Av. 8.50				Av. 7.72
Language	1	60	7	42.51	1	30	10	9.78	1	210	50	24.40
	2	60	7	42.51	2	120	17	23.63	2	310	38	33.91
	3	56	6	45.62	3	40	13	23.37	3	250	50	18.57
				Av. 43.44				Av. 20.08				Av. 24.91
Printing & Writing	1	30	7	20.71	1	50	10	16.48	1	120	49	13.62
	2	30	7	20.71	2	115	29	13.14	2	125	38	12.59
	3	17	6	13.03	3	40	13	10.30	3	55	26	7.59
				Av. 18.41				Av. 13.07				Av. 11.89
Reading	1	160	7	115.54	1	287	10	96.82	1	1075	49	121.05
	2	160	7	115.54	2	408	17	81.19	2	605	41	100.27
	3	62	6	50.83	3	135	13	35.26	3	450	41	40.44
				Av. 96.13				Av. 70.17				Av. 89.32
Library & Story Time	1				1	38	10	12.88	1			
	2				2	76	17	15.15	2	20	58	18.55
	3				3	38	13	9.90	3	50	76	8.71
								Av. 12.87				Av. 12.97

TABLE 41 (Continued)

Course	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Spelling	1	75	7	53.41	1				1			
	2	75	7	53.41	2	100	17	19.69	2			
	3	43	6	35.19	3	38	13	13.07	3	205	50	15.22
				Av. 47.94				Av. 16.82				Av. 15.22
Arithmetic	1	112	7	80.66	1	52	10	17.51	1	525	49	59.71
	2	112	7	80.66	2	164	17	32.72	2	350	38	35.62
	3	56	6	45.62	3	112	13	29.32	3	580	50	43.25
				Av. 70.15				Av. 27.81				Av. 47.02
Science	1	38	7	27.25	1	120	10	40.17	1	160	49	17.89
	2	38	7	27.25	2	68	17	13.63	2	240	45	21.12
	3	24	6	19.55	3	68	13	17.83	3	220	50	16.38
				Av. 24.94				Av. 21.63				Av. 18.38
Phys. Educ.	1	30	7	20.71	1	45	10	14.93	1	180	93	11.34
	2	30	7	20.71	2	30	17	14.54	2	240	45	21.12
	3	15	6	11.73	3	30	13	7.53	3	140	50	10.30
				Av. 18.02				Av. 12.36				Av. 13.41
Music	1	40	7	28.34	1	27	10	8.75	1	120	49	13.36
	2	40	7	28.34	2	50	17	9.69	2	90	58	7.26
	3	15	6	11.73	3	23	13	5.94	3	90	50	8.21
				Av. 23.36				Av. 8.24				Av. 9.47
Art	1	38	7	27.25	1	27	10	8.75	1	120	49	13.72
	2	38	7	27.25	2	72	17	13.94	2	130	41	12.58
	3	19	6	15.64	3	45	13	11.49	3	145	74	8.36
				Av. 23.77				Av. 11.84				Av. 11.02

TABLE 41 (Continued)

	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
Course	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Drama	1				1				1			
	2				2				2			
	3				3				3			
French	1				1				1			
	2				2				2			
	3				3				3			
Opening Ex.	1				1	38	10	12.88	1			
	2				2	63	17	12.42	2			
	3				3	25	13	6.34	3	50	26	6.96
								Av. 10.56			Av.	6.96
Rel.Instr.	1	65	7	46.87	1				1			
	2	65	7	46.87	2				2			
	3	30	6	24.76	3				3			
				Av. 40.24								
Creative & Dev. Reading	1				1				1			
	2				2				2			
	3				3				3			
										75	24	11.91
											Av.	11.91

TABLE 41 (Continued)

Course	SPRINGFIELD											
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud.	1	465	48	42.09								
	2	242	56	21.53								
	3	340	50	36.17								
				Av. 32.69								
Health	1	140	65	9.89								
	2	165	56	14.72								
	3	120	25	20.17								
				Av. 13.50								
Language	1											
	2	370	29	82.10								
	3	270	77	22.57								
				Av. 38.86								
Printing & Writing	1											
	2	75	27	10.39								
	3	125	50	12.52								
				Av. 11.77								
Reading	1	2165	89	111.62								
	2	680	56	61.06								
	3	790	48	84.57								
				Av. 90.22								
Library & Story Time	1											
	2											
	3											
Spelling	1											
	2	175	56	16.47								
	3	160	51	14.62								
				Av. 15.59								

TABLE 42

ESTIMATED DIRECT INSTRUCTION COST PER PUPIL PER COURSE
FOR DIVISION II IN EACH SCHOOL IN THE PEACE
RIVER PUBLIC SCHOOL SYSTEM
1969-1970

Course	BERWYN				BROWNVALE				CENTRE STREET			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud.	4	140	20	32.30	4	67	11	29.67	4	500	88	26.68
	5	155	23	40.22	5	65	17	18.40	5	465	61	46.16
	6	140	19	62.53	6	65	12	26.07	6	450	50	38.62
				Av. 44.50				Av. 23.80				Av. 35.65
Health	4	75	20	22.18	4	20	11	8.65	4	135	88	6.74
	5	65	23	16.67	5	20	17	5.60	5	440	31	9.41
	6	80	19	24.93	6	20	12	7.93	6	205	50	24.01
				Av. 20.98				Av. 7.14				Av. 12.34
Language	4	140	20	41.74	4	115	11	50.69	4	330	88	23.80
	5	140	23	36.29	5	100	17	28.40	5	120	61	23.93
	6	160	19	50.27	6	100	12	40.23	6	355	50	30.50
				Av. 42.33				Av. 38.08				Av. 25.53
Reading	4	175	20	40.46	4	250	11	110.65	4	950	88	51.26
	5	175	23	35.18	5	100	17	28.40	5	255	31	40.64
	6	175	19	42.59	6	100	12	40.23	6	495	50	45.23
				Av. 39.15				Av. 54.57				Av. 47.53
Library & Story Time	4	35	9	17.38	4	40	11	17.31	4			
	5	35	9	17.38	5	10	17	2.80	5			
	6	35	6	26.07	6	10	12	3.97	6			
				Av. 19.55				Av. 7.14				

TABLE 42 (Continued)

Course	BERWYN				BROWNVALE				CENTRE STREET			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Spelling	4	175	20	40.46	4	40	11	17.31	4	350	88	19.79
	5	175	23	35.18	5	65	17	18.40	5	200	61	18.96
	6	175	19	42.59	6	65	12	26.07	6	170	50	15.53
				Av. 39.15				Av. 20.40				Av. 18.47
Literature	4				4				4			
	5				5				5			
	6				6				6			
Creative & Dev. Reading	4				4				4			
	5				5				5			
	6				6				6			
Arithmetic	4	175	20	74.40	4	150	11	66.15	4	930	88	52.03
	5	175	23	64.70	5	225	17	64.00	5	510	61	52.65
	6	175	19	78.32	6	225	12	90.67	6	450	50	44.21
				Av. 72.00				Av. 72.59				Av. 50.26
Science	4	175	20	74.40	4	65	11	28.44	4	450	88	24.79
	5	175	23	64.70	5	65	17	18.40	5	420	61	42.25
	6	175	19	78.32	6	65	12	26.07	6	375	50	36.80
				Av. 72.00				Av. 23.46				Av. 33.16
Phys. Educ.	4	68	27	19.12	4	25	11	10.51	4	180	88	10.17
	5	68	24	21.51	5	25	17	6.80	5	150	61	14.36
	6	68	20	25.82	6	25	12	9.63	6	190	50	17.26
				Av. 21.82				Av. 8.67				Av. 13.24
Music	4	80	20	23.69	4	15	11	6.18	4	180	88	13.22
	5	60	23	15.37	5				5	125	61	13.92
	6	70	19	21.77	6				6	190	50	28.35
				Av. 20.01				Av. 6.18				Av. 17.24

TABLE 42 (Continued)

Course	BERWYN				BROWNVALE				CENTRE STREET			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Art	4	70	20	15.98	4	20	11	8.65	4	135	58	12.29
	5	60	23	15.37	5				5	120	61	11.91
	6	70	19	21.77	6				6	120	50	14.49
				Av. 17.53				Av. 8.65				Av. 12.80
Drama	4				4				4			
	5				5				5			
	6	35	19	10.69	6				6			
				Av. 10.69								
French	4				4				4			
	5				5				5			
	6				6				6			
Printing & Writing	4				4				4	120	61	9.01
	5				5	10	17	2.80	5	75	31	11.94
	6				6	10	12	3.97	6			
								Av. 3.28				Av. 9.99
Opening Ex.	4				4				4	100	57	7.76
	5				5				5			
	6				6				6			Av. 7.76

TABLE 42 (Continued)

Course	DEADWOOD				DIXONVILLE				GRIMSHAW			
	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Soc. Stud.	4	120	12	54.60	4	218	21	49.64	4	420	60	38.39
	5	150	8	102.90	5	68	13	18.62	5	338	35	39.30
	6	150	8	102.90	6	240	19	45.54	6	533	41	65.64
				Av. 82.20				Av. 40.56				Av. 46.84
Health	4	15	12	6.30	4	28	6	23.91	4	160	40	17.67
	5	15	8	9.45	5	28	13	11.03	5			
	6	15	8	9.45	6	60	19	10.18	6			
				Av. 8.10				Av. 12.64				Av. 17.67
Language	4	73	24	14.49	4	80	6	42.99	4	107	40	10.74
	5	75	8	51.45	5	80	13	19.84	5	110	21	22.44
	6	75	8	51.45	6	130	19	22.45	6	290	41	31.14
				Av. 29.28				Av. 24.80				Av. 22.22
Reading	4	120	12	44.63	4	145	6	108.15	4	600	40	80.89
	5	150	8	102.90	5	285	13	78.83	5	502	36	69.88
	6	150	8	102.90	6	330	19	56.91	6	282	40	41.01
				Av. 77.93				Av. 72.50				Av. 63.72
Library & Story Time	4				4				4	30	20	9.29
	5	30	8	19.95	5				5			
	6	30	8	19.95								
				Av. 19.95								Av. 9.29
Spelling	4	38	12	14.13	4	40	6	21.49	4	200	48	22.26
	5	28	8	18.90	5	40	13	9.92	5	140	35	19.82
	6	28	8	18.90	6	90	19	15.40	6	140	41	16.92
				Av. 16.85				Av. 14.49				Av. 19.80

TABLE 42 (Continued)

Course	DEADWOOD				DIXONVILLE				GRIMSHAW			
	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Literature	4				4				4			
	5				5				5			
	6				6				6			
Creative & Dev. Reading	4				4				4			
	5				5				5			
	6				6				6			
Arithmetic	4	120	12	44.63	4	135	6	80.68	4	650	40	86.47
	5	150	8	83.90	5	135	13	37.24	5	375	35	55.11
	6	150	8	83.90	6	210	19	36.03	6	375	41	47.04
				Av. 67.07				Av. 43.49				Av. 63.07
Science	4	121	24	22.60	4	82	6	48.92	4	252	20	48.23
	5	37	8	19.35	5	82	13	22.58	5	337	35	47.79
	6	37	8	19.35	6	130	19	54.57	6	364	41	37.13
				Av. 21.30				Av. 42.73				Av. 43.33
Phys. Educ.	4	45	12	16.38	4	52	6	30.90	4	150	20	47.35
	5	45	8	24.58	5	52	13	14.26	5			
	6	45	8	24.58	6	105	19	18.01	6	280	30	58.14
				Av. 21.07				Av. 18.76				Av. 53.82
Music	4	30	12	10.73	4	23	6	13.73	4	100	40	13.85
	5				5	23	13	6.34	5	37	35	5.67
	6				6	30	19	4.96	6	17	11	6.76
				Av. 10.73				Av. 6.82				Av. 9.61
Art	4	30	12	13.30	4	58	12	20.97	4	160	40	21.45
	5	30	8	19.95	5	58	26	9.68	5	105	36	14.61
	6	30	8	19.95	6	105	19	18.01	6	115	40	16.91
				Av. 17.10				Av. 14.83				Av. 17.76

TABLE 42 (Continued)

	DEADWOOD				DIXONVILLE				GRIMSHAW			
Course	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Drama	4				4				4			
	5				5				5			
	6				6				6			
French	4				4				4	70	20	13.35
	5				5				5	140	35	20.49
	6				6				6	140	41	17.49
											Av.	17.72
Printing & Writing	4				4	15	6	8.58	4			
	5				5	15	13	3.96	5			
	6				6				6			
								Av. 5.42				
Opening Ex.	4				4				4			
	5	37	8	25.20	5				5			
	6	37	8	25.20	6	75	19	12.79				
				Av. 25.20				Av. 12.79				

TABLE 42 (Continued)

Course	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud.	4	40	5	39.10	4	100	13	36.85	4	460	74	28.89
	5	40	4	48.88	5	200	14	66.27	5	415	66	30.11
	6	40	4	48.88	6	100	15	29.92	6	405	46	42.78
				Av. 45.12				Av. 44.18				Av. 32.76
Health	4	15	5	14.08	4	20	13	7.37	4	95	50	8.69
	5	15	4	17.59	5	47	17	12.44	5	120	44	12.73
	6	15	4	17.59	6	27	15	7.71	6	80	47	7.05
				Av. 16.24				Av. 9.40				Av. 9.40
Language	4	56	5	54.74	4	107	13	39.12	4	240	48	23.19
	5	56	4	68.42	5	78	17	59.51	5	375	44	38.64
	6	56	4	68.42	6	112	15	33.55	6	300	47	30.37
				Av. 63.16				Av. 44.97				Av. 30.51
Reading	4	62	5	61.00	4	112	13	41.39	4	520	48	50.01
	5	62	4	76.24	5	187	17	51.65	5	590	44	62.49
	6	62	4	76.24	6	75	15	22.67	6	505	47	52.83
				Av. 70.38				Av. 39.02				Av. 54.91
Library & Story Time	4				4				4	220	48	21.25
	5				5	12	7	6.80	5	30	22	6.18
	6				6	12	15	3.17	6			
								Av. 4.33				Av. 16.52
Rel. Instr.	4	30	5	29.72	4				4			
	5	30	4	37.14	5				5			
	6	30	4	37.14	6				6			
				Av. 34.29								

TABLE 42 (Continued)

Course	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Soc. Stud.	4	40	5	39.10	4	100	13	36.85	4	460	74	28.89
	5	40	4	48.88	5	200	14	66.27	5	415	66	30.11
	6	40	4	48.88	6	100	15	29.92	6	405	46	42.78
				Av. 45.12				Av. 44.18				Av. 32.76
Health	4	15	5	14.08	4	20	13	7.37	4	95	50	8.69
	5	15	4	17.59	5	47	17	12.44	5	120	44	12.73
	6	15	4	17.59	6	27	15	7.71	6	80	47	7.05
				Av. 16.24				Av. 9.40				Av. 9.40
Language	4	56	5	54.74	4	107	13	39.12	4	240	48	23.19
	5	56	4	68.42	5	78	17	59.51	5	375	44	38.64
	6	56	4	68.42	6	112	15	33.55	6	300	47	30.37
				Av. 63.16				Av. 44.97				Av. 30.51
Reading	4	62	5	61.00	4	112	13	41.39	4	520	48	62.49
	5	62	4	76.24	5	187	17	51.65	5	590	44	62.49
	6	62	4	76.24	6	75	15	22.67	6	505	47	52.83
				Av. 70.38				Av. 39.02				Av. 54.91
Library & Story Time	4				4				4	220	48	21.25
	5				5	12	7	6.80	5	30	22	6.18
	6				6	12	15	3.17	6			
								Av. 4.33				Av. 16.52
Rel. Instr.	4	30	5	29.72	4				4			
	5	30	4	37.14	5				5			
	6	30	4	37.14	6				6			
				Av. 34.29								

TABLE 42 (Continued)

Course	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Spelling	4	43	5	42.23	4	38	13	13.61	4	120	48	11.53
	5	43	4	52.78	5	68	17	18.40	5	180	44	18.55
	6	43	4	52.78	6	20	15	9.07	6	360	47	37.58
				Av. 48.72				Av. 13.91				Av. 22.56
Literature	4				4				4			
	5				5				5			
	6				6				6			
Creative & Dev. Reading	4				4				4			
	5				5				5			
	6				6				6			
Arithmetic	4	56	5	54.74	4	150	13	55.56	4	485	49	45.79
	5	56	4	68.42	5	262	17	72.09	5	510	43	55.03
	6	56	4	68.42	6	112	15	33.55	6	560	47	72.44
			Av. 63.16				Av. 54.46				Av. 57.66	
Science	4	24	5	23.46	4	90	13	32.88	4	370	49	34.93
	5	24	4	29.32	5	90	10	42.75	5	270	49	33.52
	6	24	4	29.32	6	185	24	34.40	6	270	47	34.94
			Av. 27.07				Av. 35.75				Av. 34.46	
Phys. Educ.	4	15	5	14.08	4	40	13	14.74	4	220	70	15.75
	5	15	4	17.59	5	73	17	19.67	5	195	46	20.35
	6	15	4	17.59	6	33	15	9.52	6	270	47	34.94
			Av. 16.24				Av. 14.86				Av. 22.58	
Music	4	15	5	14.08	4	38	13	13.61	4	105	50	10.94
	5	15	4	17.59	5	76	17	20.40	5	130	42	20.09
	6	15	4	17.59	6	38	15	11.33	6	155	47	21.38
			Av. 16.24				Av. 15.42				Av. 17.24	

TABLE 42 (Continued)

	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
Course	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Art	4	19	5	18.77	4	45	13	16.44	4	135	50	12.49
	5	19	4	23.46	5	95	17	25.77	5	120	44	12.73
	6	19	4	23.46	6	50	15	14.96	6	135	47	16.54
				Av. 21.66				Av. 19.47				Av. 13.91
Drama	4				4				4			
	5				5				5			
	6				6				6			
French	4				4				4			
	5				5				5			
	6				6				6			
Printing & Writing	4	17	5	15.64	4	25	13	9.07	4			
	5	17	4	19.55	5	78	17	20.94	5			
	6	17	4	19.55	6	53	15	15.87	6			
				Av. 18.05				Av. 15.82				
Opening Ex.	4				4				4			
	5				5				5			
	6				6				6			

TABLE 42 (Continued)

Course	SPRINGFIELD							
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud.	4	320	54	21.46				
	5	454	52	44.28				
	6	483	51	45.87				
				Av. 36.95				
Health	4							
	5	113	58	9.59				
	6	75	24	14.51				
				Av. 11.03				
Language	4	560	81	30.00				
	5	261	52	25.72				
	6	536	51	52.95				
				Av. 35.15				
Reading	4	470	51	42.15				
	5	777	46	85.36				
	6	503	30	74.17				
				Av. 65.37				
Library & Story Time	4							
	5							
	6							
Spelling	4	190	53	16.75				
	5	100	52	14.56				
	6	150	30	22.14				
				Av. 17.11				
Literature	4							
	5							
	6							

TABLE 43
ESTIMATED DIRECT INSTRUCTION COST PER PUPIL PER COURSE
FOR DIVISION III IN EACH SCHOOL IN THE PEACE
RIVER PUBLIC SCHOOL SYSTEM
1969-1970

	BERWYN				BROWNVALE				DEADWOOD			
Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud.	7	200	36	38.33	7	107	26	15.57	7	95	14	28.95
	8	240	27	39.54	8	107	24	16.86	8	95	10	40.53
	9	200	38	24.45	9				9			
				Av. 33.43				Av. 16.19				Av. 33.78
Sociology	7				7				7			
	8				8				8			
	9				9				9			
Psychology	7				7				7			
	8				8				8			
	9				9				9			
Geography	7				7				7			
	8				8				8			
	9				9				9			
Anthropology	7				7				7			
	8				8				8			
	9				9				9			
Agriculture	7				7				7			
	8				8				8			
	9	120	38	14.67	9				9			
				Av. 14.67								

TABLE 43 (Continued)

	BERWYN				BROWNVALE				DEADWOOD			
Course	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil	Gr.	Min. per week	En-rol-ment	\$ Cost per pupil
Guidance	7				7				7			
	8				8				8			
	9				9				9			
Soc. Stud. Option	7				7				7			
	8				8				8			
	9	80	38	9.78	9				9			
				Av. 9.78								
Community Economics	7				7				7			
	8				8				8			
	9				9				9			
Language	7	200	18	76.67	7	48	13	14.03	7	125	14	38.43
	8	200	27	32.99	8	48	12	15.20	8	125	10	53.80
	9	200	38	24.45								
				Av. 38.55				Av. 14.59				Av. 44.83
Reading	7				7	16	13	4.38	7			
	8	80	27	13.76	8	16	12	4.75	8			
	9	80	38	9.78	9				9			
				Av. 11.44				Av. 4.56				
Creative Writing	7				7				7			
	8				8				8			
	9				9				9			
Creative & Dev. Reading	7				7				7	50	14	15.27
	8				8				8	50	10	21.37
	9				9				9			
												Av. 17.81

TABLE 43 (Continued)

Course	BERWYN					BROWNVALE					DEADWOOD				
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil		Gr.	Min. per week	En- rol- ment	\$ Cost per pupil		Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	
Mathematics	7	200	18	76.67		7	125	13	36.83		7	162	14	50.01	
	8	240	27	39.54		8	125	12	39.90		8	162	10	70.01	
	9	200	38	24.45		9					9				
				Av. 40.68					Av. 38.30					Av. 58.35	
Math Option	7					7					7				
	8					8					8				
	9					9					9				
Science	7	200	18	76.67		7	80	13	23.24		7	127	14	38.96	
	8	240	27	39.54		8	80	12	25.17		8	127	10	54.54	
	9	200	38	24.45		9					9				
				Av. 40.68					Av. 24.17					Av. 45.45	
Science Option	7					7					7				
	8					8					8				
	9					9					9				
Phys. Educ.	7	120	18	46.11		7		13	10.52		7	45	14	13.69	
	8					8		12	11.40		8	45	10	19.16	
	9	280	27	46.34		9					9				
				Av. 46.25					Av. 10.94					Av. 15.97	
Phys. Educ. Option	7					7					7				
	8					8					8				
	9					9					9				
Literature	7	160	18	61.67		7	72	13	21.05		7				
	8	160	27	26.44		8	72	12	22.80		8	65	10	28.01	
	9	160	38	19.56		9					9				
				Av. 35.89					Av. 21.92					Av. 28.01	

TABLE 43 (Continued)

Course	BERWYN				BROWNVALE				DEADWOOD			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Art	7	120	18	46.11	7	53	13	15.35	7	38	14	14.40
	8	80	27	13.10	8	53	12	16.63	8	38	10	20.16
	9	120	38	14.67	9				9			
				Av. 20.98				Av. 15.96				Av. 16.80
Spelling	7	160	18	61.67	7	95	13	28.06	7			
	8				8	95	12	30.40	8	45	10	19.16
	9				9				9			
				Av. 61.67				Av. 29.23				Av. 19.16
Health	7	80	18	30.56	7	33	13	9.65	7	45	14	5.26
	8	80	27	13.10	8	33	12	10.45	8	18	10	7.37
	9	80	38	9.78	9				9			
				Av. 17.78				Av. 10.05				Av. 6.31
Industrial Arts	7				7				7			
	8				8				8			
	9				9				9			

TABLE 43 (Continued)

Course	DIXONVILLE				GRIMSHAW				NAMPA			
	Gr.	Min.	En-rol-ment	\$ Cost per pupil	Gr.	Min.	En-rol-ment	\$ Cost per pupil	Gr.	Min.	En-rol-ment	\$ Cost per pupil
Soc. Stud.	7	200	20	42.12	7	480	69	59.56	7	90	10	58.50
	8	60	12	13.60	8	480	66	40.37	8	90	17	34.41
	9	75	9	52.80	9	240	61	30.29	9	180	23	50.87
				Av. 43.73				Av. 43.99				Av. 46.80
Sociology	7				7				7			
	8				8				8			
	9				9				9			
Psychology	7				7				7			
	8				8				8			
	9				9				9			
Geography	7				7				7			
	8				8				8			
	9				9				9	120	23	33.91
												Av. 33.91
Anthropology	7				7				7			
	8				8				8			
	9				9				9			
Agriculture	7				7				7			
	8				8				8			
	9				9	120	31	14.77	9			
								Av. 14.77				
Guidance	7				7				7			
	8				8				8			
	9	75	10	40.01	9				9			
				Av. 40.01								

TABLE 43 (Continued)

Course	DIXONVILLE				GRIMSHAW				NAMPA			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud. Option	7 8 9				7 8 9	120	23	26.61	7 8 9	50 50	10 17	32.17 18.93
Community Economics	7 8 9				7 8 9			Av. 26.61	7 8 9			Av. 23.83
Language	7 8 9	200 120 120	20 12 10	42.12 53.48 64.17 Av. 50.62	7 8 9	480 480 240	24 22 31	64.05 69.87 24.71 Av. 49.88	7 8 9	175 175 300	10 17 23	113.10 66.53 84.78 Av. 84.24
Reading	7 8 9				7 8 9				7 8 9	60 60	10 17	26.71 15.71
Creative Writing	7 8 9				7 8 9				7 8 9			Av. 19.78
Creative & Dev. Reading	7 8 9				7 8 9				7 8 9			
Mathematics	7 8 9	300 100 100	20 12 10	63.45 44.67 53.60 Av. 55.74	7 8 9	480 480 240	47 40 31	46.88 55.08 35.54 Av. 46.68	7 8 9	150 150 175	10 17 23	66.77 39.28 33.78 Av. 42.25

TABLE 43 (Continued)

Course	DIXONVILLE				GRIMSHAW				NAMPA			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Mathematics Option	7 8 9				7 8 9				7 8 9			
Science	7 8 9	180 90 90	20 12 9	38.07 59.40 79.20 Av. 53.34	7 8 9	400 400 200	46 40 31	42.02 48.33 31.06 Av. 41.27	7 8 9	90 90 175	10 17 23 Av. 31.56	40.06 23.57 33.78
Science Option	7 8 9				7 8 9				7 8 9			
Phys. Educ.	7 8 9	57 57 57	20 14 10	9.58 13.68 19.15 Av. 13.06	7 8 9	160 160 160	47 43 61	17.51 26.33 15.89 Av. 19.36	7 8 9		10 17 23 Av. 21.03	35.04 20.61 15.24
Phys. Educ. Option	7 8 9				7 8 9				7 8 9			
Music	7 8 9				7 8 9	120	24	15.86	7 8 9			
Art	7 8 9	80 35	20 10	16.74 18.12 Av. 17.20	7 8 9	240 240	46 40	25.09 29.07 Av. 26.94	7 8 9	135	23	26.61 26.61 Av. 26.61

TABLE 43 (Continued)

Course	DIXONVILLE				GRIMSHAW				NAMPA			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Drama	7				7				7	60	10	39.00
	8	60	12	26.42	8				8	60	17	22.94
	9	60	10	31.71	9	120	31	19.74	9			
				Av. 28.83				Av. 19.74				Av. 28.89
Home Ec.	7				7				7			
	8				8				8			
	9				9				9			
Industrial Arts	7				7				7			
	8				8				8			
	9				9				9			
French	7				7	80	50	12.34	7			
	8				8	80	40	15.34	8			
	9				9	40	31	9.95	9			
								Av. 12.75				
Health	7				7	160	46	16.78	7	44	10	22.28
	8	28	11	11.95	8	160	22	37.40	8	44	17	13.11
	9	28	10	14.34	9	80	31	13.16	9	44	23	9.69
				Av. 13.14				Av. 33.67				Av. 22.54
Spelling	7	60	20	12.69	7				7			
	8				8				8			
	9				9				9			
				Av. 12.69								
Literature	7	120	20	25.38	7	200	47	20.69	7			
	8	60	12	26.42	8	160	40	30.22	8			
	9	60	10	31.71	9	80	30	19.72	9			

TABLE 43 (Continued)

Course	MANNING HIGH				T.A. NORRIS			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud.	7	400	43	50.95	7	800	118	33.88
	8	240	31	42.45	8	960	111	47.91
	9	400	61	32.53	9	960	100	48.29
			Av. 40.67				Av. 42.99	
Sociology	7				7			
	8				8			
	9				9			
Psychology	7				7			
	8				8			
	9				9			
Geography	7				7	160	34	22.11
	8				8			
	9				9	80	22	18.27
							Av. 20.60	
Anthropology	7				7			
	8				8			
	9				9			
Agriculture	7				7			
	8				8			
	9				9			
Guidance	7				7			
	8				8			
	9	320	43	39.07	9			
			Av. 39.07					

TABLE 43 (Continued)

Course	MANNING HIGH				T.A. NORRIS			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Stud. Option	7				7	80	33	11.95
	8				8			
	9				9			
Community Economics								Av. 11.95
	7				7	160	118	8.38
	8				8			
Language								Av. 8.38
	7	640	45	64.23	7	960	117	38.56
	8	320	31	52.31	8	960	107	32.06
Reading								
	7				7	320	101	17.56
	8				8	240	96	16.69
Creative Writing								Av. 17.14
	7				7			
	8				8	80	28	10.12
Creative & Dev. Reading								
	7				7			
	8				8	80	11	59.59
								Av. 24.07
	7				7			
	8				8	80	16	28.50
	7				7			
	8				8	80	12	38.00
	7				7			
	8				8	320	100	26.22
								Av. 27.61
	7				7			
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TABLE 43 (Continued)

Course	MANNING HIGH				T.A. NORRIS			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Mathematics	7	400	21	95.83	7	800	117	56.54
	8	200	31	32.46	8	800	112	46.31
	9	400	29	69.40	9	840	100	53.74
				Av. 62.11				Av. 52.21
Math. Option	7				7			
	8				8	80	28	23.92
	9				9	80	25	14.71
								Av. 19.57
Science	7	560	21	140.00	7	800	118	29.91
	8	200	31	33.67	8	880	107	56.51
	9	400	29	72.23	9	880	100	51.11
				Av. 75.04				Av. 45.19
Literature	7				7			
	8				8	480	87	26.72
	9				9	640	100	45.05
								Av. 35.88
Phys. Educ.	7	80	43	9.44	7	320	99	13.92
	8	120	32	18.94	8	320	108	12.76
	9	160	12	67.08	9	320	119	11.58
				Av. 47.73				Av. 12.68
Phys. Ed. Option	7				7	80	35	9.84
	8				8			
	9				9			
								Av. 9.84

TABLE 43 (Continued)

Course	MANNING HIGH				T.A. NORRIS			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Music	7	200	43	23.59	7	80	26	17.54
	8	320	31	52.31	8	320	111	16.43
	9	240	33	36.80	9	80	8	57.00
				Av. 35.98				Av. 30.36
Art	7	80	22	16.35	7	320	120	16.29
	8	320	31	46.39	8	80	22	22.05
	9	240	50	21.57	9	80	15	32.34
				Av. 25.88				Av. 18.63
Drama	7	240	46	25.88	7			
	8				8			
	9				9			
				Av. 25.88				
Home Ec.	7	440	40	52.02	7	780	153	34.77
	8	360	34	49.98	8	707	99	43.21
	9	400	36	52.60	9	776	111	43.17
				Av. 51.58				Av. 39.64
Industrial Arts	7	480	36	60.82	7	460	118	19.73
	8	560	39	65.43	8	610	118	24.02
	9	400	42	43.51	9	610	102	27.79
				Av. 56.14				Av. 23.66
French	7				7			
	8				8			
	9	240	61	16.06	9			
				Av. 16.06				

TABLE 43 (Continued)

Course	MANNING HIGH				T.A. NORRIS			
	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Health	7	200	22	28.40	7	320	119	18.52
	8	160	31	24.51	8	320	107	17.63
	9	80	12	33.54	9			
				Av. 43.22				Av. 18.07
P.E. Health	7				7			
	8				8			
	9	240	31	42.45	9			
				Av. 42.45				
Houseleague Supervision	7				7	225	326	2.96

TABLE 44

ESTIMATED DIRECT INSTRUCTION COST PER PUPIL PER COURSE
FOR DIVISION IV IN EACH SCHOOL IN THE PEACE
RIVER PUBLIC SCHOOL SYSTEM
1969-1970

BERWYN									
Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Studies	10	200	25	37.47	French 10	10	200	23	63.86
	11	200	26	36.03	French 20	11	120	16	91.80
	12	200	11	42.29					
Economics 30	12	200	11	85.15	Phys. Ed.	10	280	46	29.83
Language	10	280	23	50.00	Bookkeeping 10	10	200	13	126.11
					Typewriting 10	10	200	23	71.28
					Mathematics 10	10	200	14	117.10
					Mathematics 11	10	200	13	112.98
Literature 21	11	200	20	73.44	Mathematics 20	11	200	13	126.11
English 33	12	200	6	244.79	Mathematics 30	12	200	9	182.16
Biology	10	120	14	39.88					
Chemistry 10	10	100	21	23.62					
Physics 10	10	100	19	26.11					
Science 11	10	200	8	125.00					
Biology 20	11	120	15	37.22					
Chemistry 20	11	120	12	50.00					
Physics 20	11	200	16	62.50					
Biology 30	12	200	8	117.08					
Physics 30	12	200	5	200.00					

TABLE 44 (Continued)

DIXONVILLE					GRIMSHAW				
Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Studies 10	10	200	9	142.50	English 20	11	200	16	93.71
Soc. Studies 20	11	150	6	160.50	Language 22	11	200	19	78.92
Psychology 20	11	200	5	319.68	English 30	12	200	19	78.92
English 20	11	150	7	114.33	English 33	12	200	5	299.88
Chemistry 10	10	100	16	49.95	Biology 10	10	100	26	34.57
Physics 10	10	100	13	61.48	Chemistry 10	10	60	22	22.54
Chemistry 20	11	100	5	159.84	Physics 10	10	60	8	62.00
French 10	10	200	6	149.10	Biology 20	11	60	6	82.66
Mathematics 10	10	200	10	128.25	Chemistry 20	11	100	7	100.54
Mathematics 20	11	150	6	160.50	Physics 20	11	100	7	100.54
					Biology 30	12	200	15	93.84
					Chemistry 30	12	200	9	156.40
					French 10	10	200	20	77.60
					French 20	11	200	7	221.73
					French 30	12	200	8	194.01
Soc. Studies 10	10	200	24	75.38	Phys. Ed. 10	10	100	23	39.07
Soc. Studies 20	11	100	20	41.54	Occupations 10	10	100	23	39.07
Sociology 20	11	200	16	113.08	Mathematics 10	10	200	23	61.20
Soc. Studies 30	12	100	22	37.76	Mathematics 20	11	200	11	127.96
Economics 30	12	200	20	90.46	Mathematics 30	12	200	10	140.76
English 10	10	200	21	71.40					

TABLE 44 (Continued)

MANNING HIGH									
Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Studies 10	10	400	50	65.32	French 10	10	200	22	37.01
Soc. Studies 20	11	400	63	51.84	French 20	11	200	23	35.40
Sociology 20	11	200	30	27.14	Phys. Ed. 10	10	300	50	40.52
Soc. Studies 30	12	200	16	102.06	Health & P.D. 10	10	300	59	29.67
Economics 30	12	200	25	65.18	Bookkeeping 10	10	200	28	55.81
English 10	10	200	28	58.19	Record keeping 10	10	100	28	27.70
English 13	10	200	27	60.35	Typewriting 10	10	400	42	74.42
Reading 10	10	200	43	37.65	Bookkeeping 20	11	200	9	173.64
English 20	11	400	44	61.55	Typewriting 20	11	400	30	104.18
English 23	11	200	14	116.39	Typewriting 30	12	200	5	312.55
Language 22	11	200	28	48.36	Mathematics 10	10	200	29	36.72
Literature 21	11	200	30	45.13	Mathematics 11	10	200	26	40.96
English 30	12	200	21	64.48	Mathematics 20	11	200	39	27.31
English 33	12	200	28	48.36	Mathematics 25	11	200	24	44.38
Biology 10	10	200	46	27.54	Mathematics 30	12	200	20	53.25
Chemistry 10	10	200	30	44.78	Mathematics 31	12	200	8	133.13
Physics 10	10	200	22	61.06	Fab. & Dress. 10	10	320	13	116.31
Biology 20	11	200	36	35.20	Health	7		22	28.40
Chemistry 20	11	120	28	28.72	Health	8		31	24.51
Physics 20	11	120	11	73.10	Guidance	9		43	39.07
Biology 30	12	200	9	140.78	Health	9		12	33.54
Physics 30	12	200	14	95.95					

TABLE 44 (Continued)

PEACE RIVER HIGH									
Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Soc. Studies 10	10	1000	123	44.40	Biology 30	12	400	40	41.24
Soc. Studies 20	11	400	40	85.20	Physics 30	12	400	36	89.93
Psychology 20	11	200	20	85.20	French 10	10	400	61	47.52
Sociology 20	11	200	20	85.20	French 20	11	400	38	50.86
Soc. Studies 30	12	400	50	68.16	Phys. Ed. 10	10	800	110	29.95
Economics 30	12	200	7	119.69	Bookkeeping 10	10	400	57	36.50
English 10	10	1000	98	54.93	Record keeping 10	10	100	14	39.86
English 13	10	200	20	65.33	Shorthand 10	10	200	9	219.49
Reading 10	10	800	14	39.86	Typewriting 10	10	1200	135	52.24
English 20	11	400	56	41.74	Law 20	11	200	33	34.09
English 23	11	400	35	74.67	Clerical Prac. 20	11	200	15	77.63
Language 22	11	200	14	93.34	Data Proc. 20	11	200	9	101.77
Literature 21	11	400	34	86.03	Merchandising 20	11	200	21	53.57
English 30	12	600	58	72.96	Shorthand 20	11	200	6	329.23
English 33	12	400	26	89.90	Typewriting 20	11	400	34	68.49
Biology 10	10	400	87	18.88	Bus. Machines 30	12	200	24	3.16
Chemistry 10	10	200	66	22.16	Merchandising 30	12	200	10	112.50
Physics 10	10	300	75	22.16	Typewriting 30	12	400	28	141.10
Science 11	10	400	57	58.56	Mathematics 10	10	600	71	44.20
Biology 20	11	600	108	22.85	Mathematics 11	10	600	54	78.25
Chemistry 20	11	200	40	36.56	Mathematics 12	10	200	13	89.57
Physics 22	11	100	7	117.79	Mathematics 20	11	400	59	41.04

TABLE 44 (Continued)

PEACE RIVER HIGH									
Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil	Course	Gr.	Min. per week	En- rol- ment	\$ Cost per pupil
Mathematics 21	11	200	16	70.31					
Mathematics 22	11	200	11	150.36					
Mathematics 30	12	400	60	52.78					
Mathematics 31	12	200	14	113.10					
Fab. & Dress. 10	10	400	25	87.69					
Food & Nutr. 10	10	200	12	128.46					
IA General 10	10	800	51	101.72					
Home Economics	7	328	70	29.96					
"	8	67	13	28.26					
"	9	147	60	29.48					
Industrial Arts	7	180	41	28.35					
"	8	180	39	29.81					
"	9	240	39	39.87					
Physics 10/20		200	47	17.83					

APPENDIX E
PROGRAM CLUSTER BREAKDOWN

TABLE 45
BREAKDOWN OF PROGRAM CLUSTERS FOR
DIVISIONS I AND II

Program Cluster	Courses
Social Studies	Enterprise Social Studies Health
Language Arts	Language Printing and/or Writing Reading Library Periods and/or Story Time Spelling Literature Creative-developmental Reading
Mathematics	Arithmetic
Science	Science
Physical Education	Physical Education
Fine Arts	Music Art Drama
Modern Languages	French
Religious Instruction	Religious Instruction
Supervised Study	Supervised Study
Opportunity Room	Opportunity Room

TABLE 46
BREAKDOWN OF PROGRAM CLUSTERS FOR
DIVISION III

Program Cluster	Courses
Social Studies	Social Studies Sociology Psychology Geography Anthropoloty Agriculture Social Studies Option Community Economics
Language Arts	Language Reading Creative Writing Creative-developmental Reading
Mathematics	Mathematics Mathematics option
Science	Science Science option
Physical Education	Physical Education Physical Education option Physical Education - Health
Fine Arts	Music Art Drama
Modern Languages	French
Home Economics	Home Economics
Industrial Arts	Industrial Arts
Supervised Study	Supervised Study
Opportunity Room	Opportunity Room

TABLE 47
BREAKDOWN OF PROGRAM CLUSTERS FOR
DIVISION IV

Program Clusters	Courses
Social Studies	Social Studies 10, 20, and 30 Psychology 20 Sociology 20 Economics 30
Language Arts	English 10, 20, 30, 13, 23, and 33 Literature 11 and 21 Reading 10 Language 21 and 22
Science	Biology 10, 20, and 30 Chemistry 10, 20, and 30 Physics 10, 20, 30, and 22 Science 11
Modern Languages	French 10, 20, and 30
Physical Education	Physical Education 10, 20, 30, and 10A
Business Education	Bookkeeping 10 and 20 Accounting 30 Shorthand 10, 20, and 30 Typewriting 10, 20, and 30 Data Processing 22, 32 Merchandizing 20 and 30 Business Machines 30 Office Practice 30 Occupation 10 Health 10 Record keeping 10 Clerical Practice 20 Law 20
Mathematics	Mathematics 10, 20, 30, 12, 22, 32, 14 15, 25, 31, 11, and 21
Home Economics	Home Economics 10 Food and Nutrition 10
Industrial Arts	Industrial Arts General 10

APPENDIX F

PUPIL AND TEACHER DEMOGRAPHIC SURVEY

TABLE 48

PUPIL ENROLMENT BY GRADES PER SCHOOL WITH GRADE DIVISION TOTALS
FOR THE PEACE RIVER SCHOOL DIVISION

Name or Location of each Operating School	Total Teach. Staff	Div. I				Div. II				Div. III				Div. IV				Div. V				Div. VI				Div. VII				Div. VIII				Div. IX				Div. X				Div. XI				Div. XII				Div. OP				Total of Pupils																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Berwyn	13	19	16	21	56	20	22	19	61	19	26	38	83	23	21	15	59																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							

TABLE 49

QUALIFICATIONS, EXPERIENCE, AND AVERAGE SALARY
OF TEACHERS BY DIVISION

Total Number of Teachers	164.0
Average Salary	7991.00
Average Experience (for salary purposes)	7.0 yrs.
Average Training (for salary purposes)	2.6 yrs.

TABLE 50

QUALIFICATIONS, EXPERIENCE, AND AVERAGE SALARY
OF TEACHERS BY SCHOOL

School	No. of Teachers ¹	Average Salary	Average Experience (salary purposes) 10 yr. limit	Average Training (yrs.) 6 yr. limit*
Berwyn	13	8036.00	10.0	3.0
Brownvale	5	6412.00	7.0	1.2
Centre Street	20.5	6978.00	7.1	2.0
Deadwood	4	7775.00	7.6	2.2
Dixonville	9.5	7358.00	5.5	2.3
Grimshaw	21	7885.00	7.1	2.4
Hawk Hills	2	7925.00	10.0	1.5
Nampa	6	7028.00	5.0	2.1
Manning Elementary	14	7270.00	6.4	2.0
Manning High	17	8504.00	6.2	3.1
Peace River High	20.5	8718.00	5.9	3.6
Springfield	14.5	7203.00	9.3	2.1
T.A. Norris	17	8500.00	6.0	3.1

*Limited by Salary Contract

¹Includes portional salaries chargeable to Indirect Instructional salaries (series 200b).

APPENDIX G

ESTIMATED AVERAGE COST PER PUPIL PER
PROGRAM CLUSTER FOR EACH SCHOOL

TABLE 51

ESTIMATED AVERAGE COST PER PUPIL PER COURSE CLUSTER FOR EACH
SCHOOL IN THE PEACE RIVER SCHOOL DIVISION
FOR GRADES ONE TO NINE (WITH
GRADE DIVISION TOTALS)

		BERWYN				BROWNVALE				CENTRE STREET			
Course Cluster	Gr.	Total Cost (\$)	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost (\$)	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost (\$)	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost (\$)	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Social Studies	1	1,040.44	27.38	52.02	308.00	9.06	18.11	2,952.60	20.79	36.91	2,952.60	20.79	36.91
	2	1,058.60	33.03	62.27	360.40	15.02	27.72	4,380.55	28.45	56.89	4,380.55	28.45	56.89
	3	903.00	20.52	43.00	782.00	21.72	46.00	3,015.88	17.85	41.30	3,015.88	17.85	41.30
	Totals	3,002.04			1,450.40			10,340.03			10,340.03		
	4	1,089.68	27.24	47.37	421.60	19.16	32.38	2,941.20	16.71	33.42	2,941.20	16.71	33.42
	5	1,308.48	28.45	59.47	408.00	12.00	24.00	3,107.73	33.71	33.42	3,107.73	33.71	33.42
	6	1,661.72	43.73	87.45	408.00	17.00	34.00	3,131.72	31.32	62.63	3,131.72	31.32	62.63
	Totals	4,059.88			1,237.60			9,180.65			9,180.65		
	7	1,930.08	38.33	101.58	630.15	15.57	48.47						
	8	1,421.30	39.54	54.66	630.15	16.87	52.51						
Language Arts	9	2,229.90	14.67	58.68									
	Totals	5,581.28			1,260.30								
	1	3,463.57	45.57	173.17	3,346.00	46.26	196.82	14,960.99	92.93	187.01	14,960.99	92.93	187.01
	2	4,574.10	57.18	269.06	1,405.60	24.18	108.81	13,944.28	46.48	181.09	13,944.28	46.48	181.09
	3	2,896.05	26.33	137.90	2,344.00	31.17	143.35	9,827.69	33.66	134.62	9,827.69	33.66	134.62
	Totals	10,933.72			7,095.60			38,732.96			38,732.96		
	4	2,609.52	37.82	113.45	2,155.60	48.99	165.81	8,896.44	27.37	101.96	8,896.44	27.37	101.96
	5	2,609.52	33.46	118.61	1,473.60	16.16	86.68	4,245.88	23.08	69.60	4,245.88	23.08	69.60
	6	2,729.84	43.33	143.67	1,473.60	22.89	122.80	4,563.40	30.42	91.77	4,563.40	30.42	91.77
	Totals	7,948.88			5,102.80			17,705.72			17,705.72		
	7	3,660.12	45.00	189.48	977.83	9.21	75.21						
	8	1,976.33	24.38	76.01	977.83	9.97	81.48						
	9	1,300.77	17.12	34.23									
	Totals	6,937.22			1,955.66								

TABLE 51 (Continued)

Course Cluster	Gr.	BERWYN			BROWNVALE			CENTRE STREET		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Mathematics	1	924.07	48.64	48.64	984.50	57.91	57.91	2,952.60	64.17	36.91
	2	958.40	47.40	47.40	850.00	70.83	70.83	4,380.55	64.85	56.89
	3	1,488.00	63.33	63.33	1,577.60	87.66	87.66	3,015.88	49.38	41.30
	Totals	3,370.47			3,412.10			10,349.03		
	4	1,488.00	47.40	47.40	727.60	66.15	66.15	2,941.20	52.03	33.42
	5	1,488.00	64.70	64.70	1,088.00	64.00	64.00	3,167.73	54.65	33.42
	6	1,488.00	78.32	78.32	1,088.00	90.67	40.67	3,131.72	44.21	62.63
	Totals	4,464.00			2,903.60			9,240.65		
	7	1,488.00	76.67	76.67	478.80	36.83	36.83			
	8	1,067.60	39.54	39.54	478.80	39.90	39.90			
Science	9	929.12	24.45	24.45						
	Totals	3,484.72			957.60					
	1	300.20	15.80	15.80	236.47	13.91	13.91	1,412.00	17.65	17.65
	2	379.20	23.70	23.70	482.76	40.23	40.23	951.72	12.36	12.36
	3	368.98	17.59	17.54	795.60	44.20	44.20	2,541.13	34.81	34.81
	Totals	1,048.38			1,514.83			4,814.85		
	4	1,488.00	74.40	74.40	312.84	28.44	28.44	2,181.52	24.79	24.79
	5	1,488.00	64.70	64.70	312.84	18.40	18.40	2,577.25	42.25	42.25
	6	1,488.00	78.32	78.37	312.84	26.07	18.40	1,840.00	36.80	36.80
	Totals	4,464.00			938.52			6,598.77		
	7	1,488.00	76.67	76.67	302.10	23.14	23.14			
	8	1,067.00	39.54	39.54	302.10	25.17	25.17			
	9	929.12	24.45	24.45						
	Totals	3,484.72			604.20					

TABLE 51 (Continued)

Course Cluster	Gr.	BERWYN			BROWNVALE			CENTRE STREET		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Phys. Ed.	1	258.00	13.58	13.58	236.56	13.91	13.91	1,152.85	14.41	14.41
	2	300.20	17.66	17.66	142.82	11.90	11.90	845.35	10.98	10.98
	3	341.85	15.44	15.44	258.40	14.36	14.36	1,011.18	13.85	13.85
	Totals	900.05			637.78			3,009.38		
	4	516.32	19.12	19.12	115.60	10.51	10.51	895.30	10.17	10.17
	5	516.32	21.51	21.51	115.60	6.80	6.80	875.75	14.36	14.36
	6	516.32	25.82	28.82	115.60	9.63	9.63	862.77	17.26	17.26
	Totals	1,548.96			346.80			2,633.82		
	7	830.00	46.11	46.11	136.80	10.52	10.52			
	8	1,251.20	46.34	46.34	136.80	11.40	11.40			
Fine Arts	9	926.80								
	Totals	3,008.00			273.60					
	1	643.43	16.93	33.86	429.00	8.41	25.24	3,082.04	16.66	38.53
	2	923.14	28.85	57.70	129.20	5.38	10.77	2,526.34	16.40	32.81
	3	529.71	13.18	26.32	292.40	8.12	16.24	2,138.26	14.65	14.65
	Totals	2,096.28			850.60			7,746.64		
	4	793.36	19.83	39.67	163.20	7.42	14.84	1,876.85	12.86	1.33
	5	706.88	15.37	30.73				1,575.26	12.91	25.82
	6	1,030.24	18.07	54.22				2,142.06	21.42	42.84
	Totals	2,530.48			163.20			3,594.17		
	7	830.00	46.11	46.11	199.50	15.35	15.35			
	8	353.60	13.10	13.10	199.50	16.63	16.63			
	9	557.47	14.67	14.67						
	Totals	1,741.07			399.00					

TABLE 51 (Continued)

Course Cluster	Gr.	BERWYN			BROWNVALE			CENTRE STREET		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Supervised Study	1				115.43	6.79	6.79	549.49	11.21	6.62
	2				95.16	7.93	7.32	60.97	4.69	.75
	3				91.83					
	Totals				<u>302.42</u>			<u>610.46</u>		
	4				62.37	5.67	4.79			
	5	482.77	20.99	21.94	83.64	4.92	4.92			
	6	588.00	49.00	30.94	59.04	4.92	4.92			
	Totals	<u>1,070.77</u>			<u>205.25</u>					
	7				305.24	23.48	23.48			
Opening Exercises	8				281.76	23.48	23.48			
	9									
	Totals				<u>587.00</u>					
	1							937.16	15.27	11.71
	2							999.00	16.93	12.97
	3							862.58	11.06	11.06
	Totals							<u>2,798.74</u>		
	4							442.10	7.76	5.02
	5									
	6									
	Totals							<u>442.10</u>		
	7									
	8									
	9									

TABLE 51 (Continued)

Course Cluster	Gr.	DEADWOOD				DIXONVILLE				GRIMSHAW			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	
Social Studies	1	418.70	19.03	38.06		1,990.00	29.12	117.06		1,875.94	19.54	38.38	
	2	418.70	13.96	27.91		875.75	24.33	51.51		1,546.96	39.67	49.90	
	3	900.30	27.28	81.85		1,001.90	45.54	66.79		1,336.03	16.70	36.11	
	Totals	1,737.70				3,867.65				4,758.93			
	4	800.31	30.45	66.62		1,185.80	43.92	131.76		3,010.25	30.10	77.19	
	5	898.80	56.45	112.35		385.50	14.83	29.65		1,375.45	39.30	41.68	
	6	598.80	56.17	74.85		1,158.64	27.86	60.98		2,691.25	65.64	65.64	
	Totals	2,297.91				2,729.94				7,076.95			
	7	478.99	28.95	34.21		842.40	42.14	42.14		5,834.57	51.32	126.84	
	8	479.05	40.53	47.91		618.60	39.60	51.55		3,493.55	40.37	85.21	
Language Arts	9					1,418.85	40.67	141.86		3,529.62	22.06	113.86	
	Totals	957.04				2,879.85				12,857.74			
	1	2,267.30	42.22	206.12		3,075.60	45.23	180.92		6,053.75	126.12	126.12	
	2	2,425.30	32.34	161.69		3,619.25	33.51	212.90		3,942.41	35.84	127.17	
	3	1,215.06	22.10	110.46		1,701.00	33.51	113.40		5,010.45	26.23	135.42	
	Totals	5,907.66				8,395.85				15,006.61			
	4	1,215.06	20.26	101.26		1,087.28	45.30	120.81		4,919.90	33.24	126.15	
	5	1,621.20	40.53	202.65		1,463.23	28.14	112.57		3,680.66	40.01	111.54	
	6	1,621.20	40.53	202.65		1,800.48	31.59	94.76		3,922.06	29.71	95.66	
	Totals	4,457.46				4,350.99				12,522.62			
	7	1,323.40	26.85	94.53		1,602.80	42.12	80.14		2,509.63	64.05	54.56	
	8	1,224.01	37.59	122.40		853.08	53.48	71.09		2,746.00	69.87	66.98	
	9					958.85	64.17	95.89		1,357.60	24.71	43.79	
	Totals	2,547.41				3,414.73				6,613.23			

TABLE 51 (Continued)

Course Cluster	Gr.	DEADWOOD				DIXONVILLE				GRIMSHAW			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	
Mathematics	1	481.90	43.81	43.81		877.86	51.64	51.64		2,097.00	43.69	43.69	
	2	481.90	32.13	32.13		1,410.50	78.36	78.36		1,626.79	52.48	52.48	
	3	545.62	48.69	48.69		1,348.20	96.30	96.30		1,973.73	49.34	49.34	
	Totals	1,509.42				3,636.56				5,697.52			
	4	545.62	44.63	44.63		484.10	80.68	80.68		3,458.95	86.47	86.47	
	5	671.22	83.90	83.90		484.10	37.24	37.24		3,458.95	55.11	55.11	
	6	671.22	83.90	83.90		684.48	36.03	36.03		1,928.73	47.04	47.04	
	Totals	1,888.06				1,652.68				8,846.63			
	7	700.15	50.01	50.01		269.00	63.45	63.45		2,203.20	46.88	46.88	
	8	700.15	70.01	70.01		536.05	44.67	44.67		2,203.20	55.08	55.08	
Science	9					536.05	53.60	53.60		1,101.60	35.54	35.54	
	Totals	1,400.30				1,341.10				5,508.00			
	1	231.77	21.07	21.07		395.93	23.29	23.29		1,148.56	23.44	23.44	
	2	351.75	23.45	23.45		720.72	40.04	40.04		789.26	25.46	25.46	
	3	322.90	33.90	33.90		403.24	23.72	23.72		1,458.00	36.45	36.45	
	Totals	906.42				1,519.89				3,395.82			
	4	592.35	31.07	31.07		293.52	48.92	48.92		1,920.40	48.01	48.01	
	5	154.80	19.35	19.35		293.52	22.58	22.58		1,672.65	47.79	47.79	
	6	154.80	19.35	19.35		1,036.83	54.57	54.57		1,522.33	37.13	37.13	
	Totals	901.95				1,623.87				5,115.38			
	7	545.38	38.96	38.96		761.40	38.07	38.07		1,933.05	42.02	42.02	
	8	545.38	54.54	54.54		712.80	59.40	59.40		1,933.05	48.33	48.33	
	9					712.80	79.20	79.20		1,420.72	45.80	45.80	
	Totals	1,090.76				2,187.00				5,286.82			

TABLE 51 (Continued)

Course Cluster	Gr.	DEADWOOD			DIXONVILLE			GRIMSHAW		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Phys. Ed.	1	158.00	14.36	14.36	435.60	25.62	25.62	726.96	15.14	15.14
	2	158.00	10.53	10.53	558.00	31.00	31.00	908.75	16.83	29.31
	3	196.62	17.87	17.87	201.60	11.86	11.86	613.81	9.03	15.35
	Totals	512.62			1,195.20			2,249.52		
	4	196.62	16.38	16.38	185.40	30.90	30.90	946.95	47.35	23.67
	5	196.62	24.58	24.58	185.40	14.26	14.26			
	6	196.62	24.58	24.58	342.24	18.01	18.01	1,744.20	58.14	42.54
	Totals	589.86			713.04			2,691.15		
	7	191.62	13.69	13.69	191.52	9.58	9.58	822.80	17.51	17.51
	8	191.62	19.16	19.16	191.52	13.68	13.68	1,132.20	26.33	28.31
Fine Arts	9				191.52	19.15	19.15	969.85	15.89	31.26
	Totals	383.24			574.56			2,924.85		
	1	205.40	9.34	18.67	594.00	17.47	34.94	1,990.82	20.74	41.48
	2	205.40	6.85	13.69	527.00	14.64	29.28	751.21	11.74	22.76
	3	288.42	13.11	26.22	535.50	15.75	31.50	473.59	9.47	11.84
	Totals	699.22			1,656.50			3,215.62		
	4	288.42	12.02	24.04	334.00	18.56	55.67	1,412.00	17.65	35.30
	5	159.60	19.95	19.95	334.00	8.56	25.69	724.35	10.20	20.70
	6	159.60	19.95	19.95	436.48	11.49	22.97	750.90	14.72	18.77
	Totals	607.62			1,104.48			2,887.25		
	7	201.60	14.40	14.40	334.80	16.74	16.74	1,534.59	21.92	33.36
	8	201.60	20.16	20.16	317.10	26.42	26.42	1,162.80	29.07	29.07
	9				498.30	24.91	49.83	612.00	19.74	19.74
	Totals	403.20			1,150.20			3,309.39		

TABLE 51 (Continued)

Course Cluster	Gr.	DEADWOOD			DIXONVILLE			GRIMSHAW		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Supervised Study	1	147.28	13.38	13.38						
	2	182.00	12.13	12.13						
	3	55.55	5.05	5.05				253.69	11.03	
	Totals	<u>384.83</u>						<u>253.69</u>		
	4	60.60	5.05	5.05						
	5	40.40	5.05	5.05						
	6	40.40	5.05	5.05						
	Totals	<u>141.40</u>								
	7	70.70	5.05	5.05				664.90	10.96	
Opening Exercises	8	50.50	5.05	5.05	1,234.32	102.86	102.86	664.90	10.96	
	9				925.74	102.86	102.86	664.90	10.96	
	Totals	<u>121.20</u>			<u>2,160.06</u>			<u>1,994.70</u>		
	1	126.40	11.49	11.49	217.80	12.81	12.81			
	2									
	3							404.68	13.05	13.05
	Totals	<u>126.40</u>			<u>333.90</u>	19.64	19.64	<u>41.20</u>	3.43	1.03
	4				551.70			<u>445.88</u>		
	5	201.60	25.20	25.20						
	6	201.60	25.20	25.20	243.04	12.79	12.79			
	Totals	<u>403.20</u>			<u>243.04</u>					
	7									
	8									
	9									

TABLE 51 (Continued)

Course Cluster	Gr.	DEADWOOD				DIXONVILLE				GRIMSHAW			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	
French	1												
	2												
	3												
	4									267.00	13.35	6.67	
	5									717.15	20.49	20.49	
	6									717.15	17.49	17.49	
	Totals									<u>1,701.30</u>			
	7									567.64	12.34	12.34	
	8									617.20	15.43	15.43	
	9									308.45	9.95	9.95	
	Totals									<u>1,493.29</u>			

TABLE 51 (Continued)

Course Cluster	Gr.	HAWK HILLS			NAMPA			MANNING ELEMENTARY		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Social Studies	1	518.84	37.06	74.12	293.55	14.68	29.36	1,356.60	13.84	27.69
	2	518.84	37.06	74.12	571.65	12.43	33.63	1,702.20	22.40	44.79
	3	265.88	22.16	44.31	278.10	10.70	21.39	1,381.26	13.81	27.63
	Totals	<u>1,303.56</u>			<u>1,143.30</u>			<u>4,440.06</u>		
	4	265.88	26.59	53.18	574.86	22.11	44.22	2,572.60	20.75	53.60
	5	265.88	33.23	66.47	1,239.26	36.75	67.01	2,547.20	23.16	57.89
	6	265.88	33.23	66.47	564.40	18.81	37.63	2,299.25	24.72	48.92
	Totals	<u>797.64</u>			<u>2,378.52</u>			<u>7,419.05</u>		
	7				1,153.75	45.34	113.57			
	8				1,230.75	26.67	72.39			
	9				2,406.85	33.10	104.65			
	Totals				<u>4,691.35</u>					
Language Arts	1	1,625.19	58.04	232.17	1,359.60	33.99	135.96	7,818.99	52.83	159.57
	2	1,625.19	58.04	232.17	2,755.25	28.40	162.07	6,953.77	39.74	182.99
	3	868.02	36.17	144.67	1,294.80	18.38	91.90	4,492.48	16.83	89.85
	Totals	<u>4,118.40</u>			<u>5,409.65</u>			<u>19,265.24</u>		
	4	868.02	43.40	173.60	1,341.34	25.79	103.18	5,433.62	22.64	113.20
	5	868.02	54.25	217.01	2,606.14	34.75	153.30	5,469.59	31.08	124.31
	6	868.02	54.25	217.01	1,364.80	16.86	85.30	5,676.80	40.26	120.78
	Totals	<u>2,604.06</u>			<u>5,312.28</u>			<u>16,580.01</u>		
	7				1,498.08	69.90	149.81			
	8				1,498.08	41.12	88.12			
	9				2,050.00	84.78	89.13			
	Totals				<u>5,046.16</u>					

TABLE 51 (Continued)

Course Cluster	Gr.	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	
Mathematics	1	564.62	80.66	80.66		175.10	17.51	17.51		2,925.65	59.71	59.71	
	2	564.62	80.66	80.66		556.20	32.72	32.72		1,353.51	35.62	35.62	
	3	273.70	45.62	45.62		381.10	29.32	29.32		2,162.68	43.25	43.25	
	Totals	1,402.94				1,112.40				6,441.84			
	4	273.70	54.74	54.74		722.26	55.56	55.56		2,243.95	45.79	45.79	
	5	273.70	68.42	68.42		1,225.46	72.09	72.09		2,366.40	55.03	55.03	
	6	273.70	68.42	68.42		503.20	33.55	33.55		3,404.49	72.44	72.44	
	Totals	824.10				2,450.92				8,014.84			
	7					667.70	66.77	66.77					
	8					667.70	39.28	39.28					
	9					776.96	33.78	33.78					
	Totals					2,112.36							
Science	1	190.75	27.25	27.25		401.70	40.17	40.17		876.61	17.89	17.89	
	2	190.75	27.25	27.25		231.79	13.63	13.63		802.56	21.12	21.12	
	3	117.30	19.55	19.55		231.79	17.83	17.83		819.00	16.38	16.38	
	Totals	498.80				865.28				2,498.17			
	4	117.30	23.46	23.46		427.44	32.88	32.88		1,711.57	34.93	34.93	
	5	117.30	29.32	29.32		726.75	42.75	42.75		1,441.36	33.52	33.52	
	6	117.30	29.32	29.32		516.00	34.40	34.40		1,644.06	34.88	34.88	
	Totals	351.90				1,670.19				4,796.99			
	7					400.62	40.06	40.06					
	8					400.62	23.57	23.57					
	9					1,556.92	33.78	33.78					
	Totals					2,358.16							

TABLE 51 (Continued)

Course Cluster	Gr.	HAWK HILLS				NAMPA				MANNING ELEMENTARY			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	
Phys. Ed.	1	144.97	20.71	20.71		149.35	14.93	14.93		1,054.60	11.34	21.52	
	2	144.97	20.71	20.71		247.20	14.54	14.54		802.56	21.12	21.12	
	3	70.38	11.73	11.73		97.85	7.53	7.53		515.06	10.30	10.30	
	Totals	360.32				494.40				2,372.22			
	4	70.38	14.08	14.08		191.62	14.74	14.74		1,102.44	15.75	22.97	
	5	70.38	17.59	17.59		334.42	19.67	19.67		875.00	20.35	20.35	
	6	70.38	17.59	17.59		142.80	9.52	9.52		1,642.37	34.94	34.94	
	Totals	211.14				668.84				3,619.81			
	7					350.43	35.04	35.04					
	8					350.43	20.61	20.61					
	9					350.43	15.24	15.24					
	Totals					1,051.29							
Fine Arts	1	389.13	27.79	55.59		175.10	8.75	17.51		1,326.85	13.54	27.08	
	2	389.13	27.79	55.59		401.70	11.81	23.63		900.77	9.46	9.46	
	3	164.22	13.68	27.37		226.60	8.72	17.43		1,029.38	8.30	20.59	
	Totals	942.48				803.40				3,257.00			
	4	164.22	16.42	32.84		390.61	15.02	30.05		1,171.93	11.72	23.44	
	5	164.22	20.53	41.06		785.01	23.09	46.18		1,403.90	16.32	31.91	
	6	164.22	20.53	41.06		394.40	13.15	26.29		1,782.10	18.96	37.92	
	Totals	492.66				1,570.02				4,357.93			
	7					390.00	39.00	39.00					
	8					390.00	22.94	22.94					
	9					612.00	26.61	26.61					
	Totals					1,392.00							

TABLE 51 (Continued)

		HAWK HILLS				NAMPA				MANNING ELEMENTARY			
Course Cluster	Gr.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Supervised Study	1										345.50	13.82	6.91
	2										228.40	11.42	6.01
	3												
	Totals												
	4												
	5												
	6												
	Totals												
	7												
Opening Exercises	8												
	9												
	Totals												
	1												
	2												
	3												
	Totals												
	1												
	2												
Religious Instruction	3												
	Totals												
	1												
	2												
	3												
	Totals												
	1												
	2												
	3												
	Totals												
	1												
	2												
	3												
	Totals												
	1												
	2												
	3												
	Totals												

TABLE 51 (Continued)

Course Cluster	Gr.	MANNING HIGH			SPRINGFIELD			T.A. NORRIS		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil/ Grade Enrol.
Social Studies	1				2,663.16	23.57	40.97			
	2				2,030.20	18.13	36.25			
	3				2,313.00	30.84	46.26			
	Totals				<u>7,006.36</u>					
	4				1,158.75	21.46	21.46			
	5				2,858.83	25.99	54.98			
	6				2,687.93	35.84	53.76			
	Totals				<u>6,705.51</u>					
	7	3,134.81	50.95	69.66				8,436.58	20.24	70.89
	8	2,075.61	42.45	64.86				7,303.95	47.91	68.26
Language Arts	9	<u>5,382.76</u>	35.24	89.71				<u>8,306.79</u>	36.97	82.24
	Totals							<u>24,047.32</u>		
	1				9,933.75	111.62	152.83			
	2				7,102.80	41.68	134.01			
	3				<u>7,168.91</u>	31.72	143.38			
	Totals				<u>24,205.46</u>					
	4				6,210.59	26.09	117.18			
	5				6,021.20	40.14	115.79			
	6				<u>5,590.25</u>	50.36	111.81			
	Totals				<u>17,822.04</u>					
	7	2,760.89	61.35	61.35				8,695.87	28.81	73.07
	8	1,621.50	52.31	52.31				7,995.93	23.75	74.72
	9	<u>3,572.16</u>	58.56	58.56				<u>13,790.79</u>	43.77	136.54
	Totals	<u>7,954.55</u>						<u>30,482.59</u>		

TABLE 51 (Continued)

Course Cluster	Gr.	MANNING HIGH				SPRINGFIELD				T.A. NORRIS			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.		Total	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.	
Home Economics	7	2,080.80	52.02							5,319.24	34.77	44.69*	
	8	1,699.32	49.98							4,277.82	43.21	39.97	
	9	1,893.60	52.60							4,491.57	43.71	47.44	
	Totals	5,673.72								14,388.63			
Industrial Arts	7	2,189.02	60.82							2,328.45	19.73	19.56	
	8	2,189.50	75.50							2,642.20	24.02	24.69	
	9	1,927.42	43.51							2,834.55	27.79	28.06	
	Totals	6,305.94								7,805.20			
Mathematics	1					3,088.58	47.52	47.52					
	2					2,918.60	52.12	52.12					
	3					2,282.20	48.56	48.56					
	Totals					8,289.38							
	4					2,535.75	47.84	47.84					
	5					2,370.88	45.59	45.59					
	6					2,559.70	50.19	51.19					
	Totals					7,466.33							
	7	4,120.50	46.80	91.56						6,614.75	56.54	56.54	
	8	1,006.25	32.46	32.46						5,856.75	41.83	54.74	
	9	4,120.50	32.99	68.67						5,741.69	45.93	57.42	
	Totals	9,247.25								19,213.19			

*For half of the year this school offered H.Ec. and I.A. to students from other schools.

TABLE 51 (Continued)

Course Cluster	Gr.	MANNING HIGH				SPRINGFIELD				T.A. NORRIS			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.	
Science	1					1,428.48	29.76	23.42					
	2					997.36	17.81	17.81					
	3					626.10	12.52	31.26					
	Totals					<u>3,051.94</u>							
	4					1,897.40	35.80	35.80					
	5					1,701.96	32.73	32.73					
	6					2,175.75	42.66	42.66					
	Totals					<u>5,775.11</u>							
	7	3,940.00	68.37	68.37						3,529.80	29.91	29.91	
	8	1,043.70	33.67	33.67						6,046.79	56.51	56.51	
Phys. Ed.	9	3,094.75	34.34	34.34						5,111.29	51.11	51.11	
	Totals	<u>8,078.45</u>								<u>14,687.88</u>			
	1					1,213.71	29.60	18.67					
	2					528.00	19.56	9.43					
	3					390.75	7.81	7.81					
	Totals					<u>2,132.46</u>							
	4					670.95	12.66	12.66					
	5					795.20	37.87	15.29					
	6					839.60	16.46	16.46					
	Totals					<u>2,305.75</u>							
	7	405.90	9.44	9.44						1,722	12.85	12.85	
	8	606.00	18.94	18.94						1,377.60	12.76	12.76	
	9	2,120.95	34.77	34.77						1,377.60	11.58	13.78	
	Totals	<u>3,132.85</u>								<u>4,477.20</u>			

TABLE 51 (Continued)

Course Cluster	Gr.	MANNING HIGH				SPRINGFIELD				T.A. NORRIS			
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.		Total Cost	Av. Cost/ Pupil per Program Enrolment	Cost/ Pupil Grade Enrol.	
Fine Arts	1					1,748.11	16.49	26.89					
	2					1,745.86	12.56	31.18					
	3					1,275.84	12.63	25.52					
	Totals					<u>4,769.81</u>							
	4					1,719.63	15.49	32.45					
	5					1,427.39	13.72	27.45					
	6					1,242.18	15.34	24.84					
	Totals					<u>4,389.20</u>							
	7	2,564.55	23.10	56.99						2,411.10	16.51	20.26	
	8	3,059.70	49.35	98.70						2,309.10	17.36	21.58	
	9	2,293.05	27.63	37.72						<u>941.10</u>	<u>40.92</u>	<u>9.41</u>	
	Totals	<u>7,917.30</u>								<u>5,561.30</u>			
Supervised Study	7	872.89	17.11	19.37						1,095.74	10.53	9.20	
	8	883.18	16.98	27.59						620.85	8.74	5.80	
	9	953.49	17.33	15.89						<u>511.59</u>	<u>8.12</u>	<u>5.06</u>	
	Totals	<u>2,709.56</u>								<u>2,228.17</u>			
French	7												
	8												
	9												
	Totals	<u>979.66</u>	16.06							<u>984.00</u>	2.96	2.96	
		<u>979.66</u>								<u>984.00</u>			

TABLE 52

ESTIMATED DIRECT INSTRUCTIONAL COST PER PUPIL PER COURSE CLUSTER
FOR EACH SCHOOL IN THE PEACE RIVER SCHOOL DIVISION
FOR GRADES TEN TO TWELVE

Course Cluster	Gr.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment
Social Studies	10	936.65	40.72	1,282.50	142.50	1,809.22	75.38
	11	936.65	44.60	2,561.40	232.85	2,640.04	73.33
	12	1,401.88	63.72			2,640.04	62.86
	Totals	3,275.18		3,843.90		7,089.30	
Language Arts	10	1,499.40	65.20			1,499.40	71.40
	11	2,937.50	68.31	800.30	114.33	2,998.80	85.68
	12	2,937.50	154.61			2,998.80	124.95
	Totals	7,374.40		800.30		7,487.00	
Science	10	2,550.27	41.13	1,598.40	55.12	1,890.63	33.76
	11	2,158.27	50.19	799.20	159.84	1,903.56	95.18
	12	1,936.65	148.97			2,815.20	117.30
	Totals	6,645.19		2,397.60		6,609.39	
Modern Languages	10	1,468.75	63.86				
	11	1,468.75	91.80	894.60	149.10	1,552.10	77.60
	12	1,468.75	293.75			1,552.10	221.73
	Totals	4,406.25		894.60		1,407.60	156.40
Phys. Ed.	10	372.06	14.31				
	11	1,000.00	50.00			898.70	39.07
	Totals	1,372.06				898.70	
Business Education	10	8,278.00	91.08			898.70	39.07
	Totals	8,278.00				898.70	

TABLE 52 (Continued)

	BERWYN			DIXONVILLE		GRIMSHAW	
Course Cluster	Gr.	Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment
Mathematics	10	3,108.15	115.12	1,282.50	128.25	1,407.60	61.20
	11	1,639.40	126.11	963.00	160.50	1,407.60	127.96
	12	1,639.40	82.16			1,407.60	140.76
	Totals	<u>6,386.95</u>		<u>2,245.50</u>		<u>4,222.80</u>	
Supervised Study	10	466.65	93.33				
	11	466.65	93.33				
	12	466.65	93.33				
	Totals	<u>1,399.95</u>					
Special Project	10			1,198.80	399.60		
	Totals			<u>1,198.80</u>			
Creative Reading	10			4,500.00	118.42		
	Totals			<u>4,500.00</u>			

TABLE 52 (Continued)

Course Cluster	Gr.	MANNING HIGH		PEACE RIVER HIGH		PEACE RIVER HIGH*	
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment
Social Studies	10	3,266.00	65.32	6,512.29	44.40	*This school offers Home Economics and Industrial Arts to grades 7, 8, and 9 to out-of-town students.	
	11	4,080.20	43.87	6,815.99	85.20		
	12	3,262.45	79.57	4,245.80	74.49		
	Totals	10,608.65		17,574.08			
Language Arts	10	4,877.70	49.77	7,248.19	54.91	(Industrial Arts supervision and installation of the program cost \$6,463.40.)	
	11	7,045.64	60.74	9,182.39	66.06		
	12	2,708.10	55.27	6,568.99	78.20		
Science		16,631.44		22,999.57			
	10	3,953.70	40.34	8,525.46	28.44		
	11	2,875.26	38.34	5,154.62	30.67		
	12	2,610.38	113.49	19,492.49	64.30		
Modern Languages	Totals	9,439.34		19,492.49			
	10	814.20	37.01	2,898.75	47.52		
	11	814.20	35.40	1,932.50	50.86		
	12	724.20	54.28	1,932.50	62.34		
Phys. Ed.	Totals	2,352.60		6,763.75			
	10	2,025.90	40.52	3,294.40	29.95		
	11			1,647.33	38.31		
Business Education	Totals	2,025.90		4,941.73			
	10	7,214.17	45.95	11,665.59	54.26		
	11	4,688.25	120.21	8,634.49	73.17		
	12	1,562.75	312.55	5,991.70	96.64		
		13,465.17		26,291.78			

TABLE 52 (Continued)

Course Cluster	Gr.	MANNING HIGH			PEACE RIVER HIGH			PEACE RIVER HIGH		
		Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment	Total Cost	Av. Cost/ Pupil per Program Enrolment			
Mathematics	10	2,130.00	38.73	8,527.99	61.80					
	11	2,130.00	33.81	5,200.21	60.47					
	12	2,130.00	76.07	4,750.20	64.19					
	Totals	<u>6,390.00</u>		<u>18,478.40</u>						
Home Economics	10	1,512.00	116.31	3,733.82	100.91					
	Totals	<u>1,512.00</u>		<u>3,733.82</u>						
Industrial Arts	10	1,457.07	85.71	5,086.57	128.46					
	Totals	<u>1,457.07</u>		<u>5,086.57</u>						
Home Economics	7					2,097.20	29.96			
	8					369.35				
	9					<u>1,768.80</u>	29.48			
	Totals					<u>4,235.35</u>				
Industrial Arts	7					1,162.35	28.35			
	8					1,162.58	29.81			
	9					<u>1,554.93</u>	39.87			
	Totals					<u>3,879.86</u>				

APPENDIX H

ESTIMATED DIRECT INSTRUCTIONAL COSTS PER PROGRAM CLUSTER BY GRADE DIVISION

TABLE 53

ESTIMATED DIRECT INSTRUCTIONAL COSTS PER PROGRAM CLUSTER
PER GRADE DIVISION FOR THE PEACE RIVER
SCHOOL DIVISION

Program Cluster	Div. I	Enrol. in Program	Div. II	Enrol. in Program	Div. III	Enrol. in Program	Div. IV	Enrol. in Program
Social Studies	38,064.59	1771	43,983.45	1574	62,861.06	2145	42,391.11	639
Language Arts	139,621.15	3329	93,524.84	3016	51,710.10	1772	53,688.94	767
Mathematics	48,693.53	912	48,509.18	841	42,264.67	831	37,105.65	553
Science	20,234.38	912	30,561.11	841	37,774.16	847	44,583.71	964
Physical Education	12,771.89	912	15,289.59	841	15,852.09	802	9,238.39	229
Fine Arts	26,037.55	1885	23,706.01	1562	21,622.46	933	Nil	Nil
Modern Languages	Nil	Nil	1,701.45	96	2,473.00	182	18,035.40	275
Home Economics	Nil	Nil	Nil	Nil	24,295.73	616	5,245.82	50
Industrial Arts	Nil	Nil	Nil	Nil	17,991.01	574	6,543.64	68
Business Education	Nil	Nil	Nil	Nil	Nil	Nil	43,936.65	655
Religious Instruction	804.76	20	445.74	13	Nil	Nil	Nil	Nil
Opening Exercises	4,561.86	347	1,088.24	92	Nil	Nil	Nil	Nil
Supervised Study	1,549.39	144	1,866.90	131	10,017.19	736	17,571.42	432
	(912 pupils)		(841 pupils)		(802 pupils)		(567 pupils)	

APPENDIX I

ESTIMATED PER PUPIL COSTS BY GRADES FOR
THE PEACE RIVER SCHOOL DIVISION

TABLE 54

ESTIMATED PER PUPIL COSTS BY GRADES FOR
THE PEACE RIVER SCHOOL DIVISION

Grade	Number of Pupils Enrolled	Est. Total Direct Instr. Costs	Estimated Total Expenditure	Est. Cost per Pupil for Total Exp.
1	325	\$108,157.87	\$184,363.97	\$ 567.27
2	289	99,177.54	178,954.18	600.52
3	298	85,579.60	167,985.26	563.71
4	306	91,090.61	170,971.05	558.73
5	271	84,502.84	154,201.35	569.01
6	268	85,153.01	161,412.67	602.29
7	286	106,834.77	190,983.24	667.77
8	257	89,284.50	164,878.01	641.55
9	263	90,709.20	202,271.66	769.09
10	211	120,327.97	218,838.57	1,037.15
11	166	91,820.79	168,224.07	1,013.40
12	196	67,083.87	156,866.03	800.34

APPENDIX J

TOTAL COST PER PUPIL FOR
OPPORTUNITY ROOMS

TABLE 55

ESTIMATED DIRECT INSTRUCTIONAL PER PUPIL
COSTS FOR OPPORTUNITY ROOMS
BY SCHOOLS

School	Number of Pupils Enrolled	Total Expenditure (\$)	Estimated Cost/Pupil (\$)
Centre Street	16	11,017.96	688.62
Grimshaw	15	8,477.45	565.16
Manning Elementary	13	11,329.99	871.54
T.A. Norris	14	15,431.11	1,102.22
Totals for Division	58	46,256.51	797.52

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